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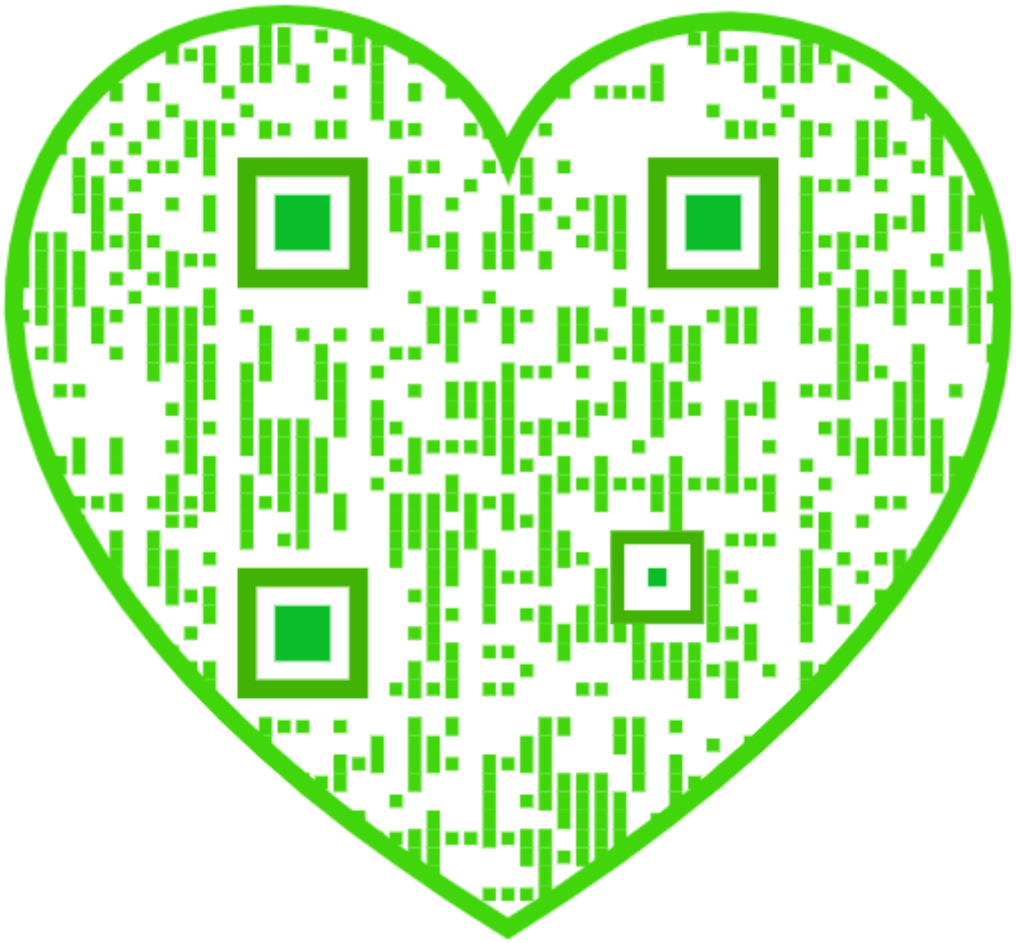

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CONTENTS OF REEL 185

1) The Tobacco world, v. 47, 1927
MNS# PSt SNPaAg185.1

2) The Tobacco world, v. 48, 1928
MNS# PSt SNPaAg185.2

Title: The Tobacco world, v. 47

Place of Publication: Philadelphia, Pa.

Copyright Date: 1927

Master Negative Storage Number: MNS# PSt SNPaAg185.1

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130 0 Tobacco world (Philadelphia, Pa.)
245 14 The Tobacco world
260 Philadelphia, [Pa. $bs.n.]
300 v. $bill. $c38 cm.
310 Monthly $bApr. 1936-
321 Weekly $b<1902>-1909
321 Semimonthly $bJan. 1910-Mar. 15, 1936
500 Description based on: Vol. 22, no. 1 (Jan. 1, 1902); title from caption
500 Published by Tobacco World Corp., Philadelphia, Pa., <19__>-
500 Some combined issues
500 "Devoted to the interests of importers, packers, leaf dealers, tobacco and cigar manufacturers and dealers."
500 Occasional missing and mutilated pages
515 Vol. 22, no. 38 (Sept. 17, 1902) mismarked as v. 22, no. 37; vol. 52, no. 14 (July 15, 1932) mismarked on cover as v. 54, no. 14
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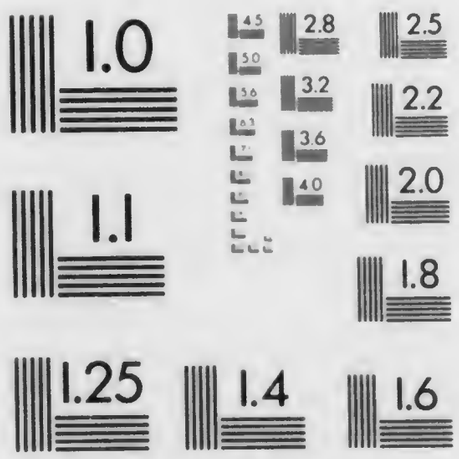

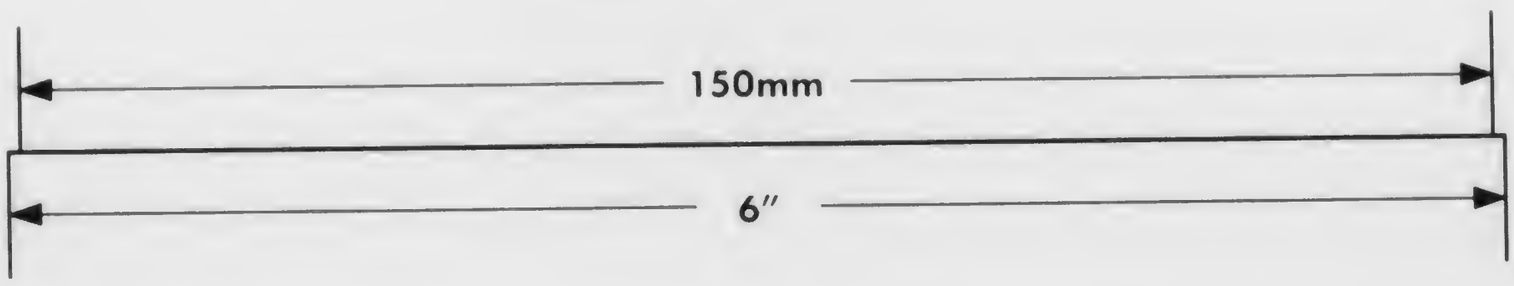

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1927

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VOLUME 47 No. 1

THE TOBACCO WORLD

PUBLISHED ON THE 1ST AND 15TH OF EACH MONTH AT 236 CHESTNUT ST. PHILA., PA.

Don't Make Your Cigars "A CAT IN THE BAG"

CIGAR customers want to know at a glance the size, shape and color of the "smokes" they're buying. That's why they prefer to select from WOODEN BOXES.

WOODEN BOXES permit the whole length of the cigars to be seen-instantly! They retain the aroma, absorb excess moisture, and allow them to mellow as they should--in the wood.

After all nothing satisfies like a good cigar

The Best Cigars Are Packed in Wooden Boxes

317115

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COMPRISES ALL OF THE LEADING and REPRESENTATIVE CIGAR MANUFACTURERS IN TAMPA, UNITING IN THE THREE-FOLD EFFORT OF:

1st—Benefiting our Members.

2nd—Maintaining the high standard of "Tampa" workmanship by seeing that our labor is justly treated.

3rd—Protecting the *dealer* and the *consumer* against unscrupulous methods of others by issuing to our members the following "Identification" Stamp:

This stamp, on each box, is your guarantee that the goods are manufactured in Tampa—of "Tampa" quality and workmanship—DEMAND IT

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Classified Column

The rate for this column is three cents (3c.) a word, with a minimum charge of seventy-five cents (75c.) payable strictly in advance.

FOR SALE

TWO LIBERMAN BUNCH MACHINES IN FIRST-CLASS working order for sale. Price $500 each. f. o. b. Tampa, Fla. Address Ramon Alvarez & Co., P. O. Box 405, Tampa, Fla.

TWO MILLER, DUBRUL & PETERS POWER SCRAP Bunch Machines; in perfect working order; for sale at $200.00 each. Maximo Grahn & Son, 409 W. Fortune Street, Tampa, Fla.

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CIGAR FACTORY SUPERINTENDENT—Practical, trained with big company. A practical cigarmaker—hand-work, suction and fresh-work machines. Willing worker. Address Box 501, c/o "The Tobacco World."

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The Tobacco World

Established 1881

VOLUME 47 JANUARY 1, 1927 No. 1

TOBACCO WORLD CORPORATION
Publishers
Hobart Bishop Hankins, President and Treasurer
Gerald B. Hankins, Secretary

Published on the 1st and 15th of each month at 236 Chestnut Street, Philadelphia, Pa.

Entered as second-class mail matter, December 22, 1909, at the Post Office, Philadelphia, Pa., under the Act of March 3, 1879.

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CIGAR FLAVORS
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UNION LEADER has no secrets, and shouldn't be kept a secret. It's just a mighty good blend—properly aged, properly packed and popularly priced.

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The Best in the Union ... in Pocket Tins

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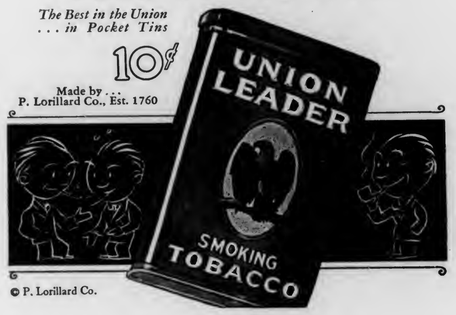

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Wolverine CIGAR MACHINES

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The Far-Visioned Cigar Manufacturer
Protects Present and Future Sales
By Packing His Brands In Wooden Boxes

H. E. BAIR & CO.

HANOVER — After all nothing satisfies like a good cigar — PENNA.

"Quality Cigar Box Manufacturers For More than Fifty Years"

made good

LA PALINA
CIGAR

Volume 47

THE TOBACCO WORLD

Established 1881

Number 1

A SEMI-MONTHLY
For the Retail and Wholesale Cigar and Tobacco Trade

$2.00 a Year PHILADELPHIA, JANUARY 1, 1927 Foreign $3.50

The Tobacco World

Wishes you

A New Year Filled With

Health, Happiness and Prosperity

YORK COUNTY BANQUET BIGGER AND BETTER THAN EVER

The sixth annual banquet of the York County Cigar Manufacturers' Association, held at the Hotel Yorktowne, York, Pa., December 16th, was all that it was "cracked up" to be and then some.

From the moment the doors of the ballroom opened at 6.30 P. M. to admit the more than 325 persons who attended the big affair, until the party was over there was something doing every minute.

Those responsible for the splendid program provided for the evening were Charles C. Meads, chairman of the Social Committee, and James Kelly, L. E. Grove and Clair Sentz.

T. E. Brooks, president of the York County Association, was the toastmaster of the evening and he carried off the honors in his usual pleasing manner.

H. L. Haines was the song leader of the evening and he met with hearty response whenever he called on the gathering for assistance in rendering some particularly touching ballad.

Hanging directly over the speakers' table was an

(*Continued on Page 6*)

UNION-UNITED MAKES OFFER FOR SCHULTE STOCK

On Wednesday, December 29th, directors of the Union-United Tobacco Corporation, which recently completed a working agreement between the United Cigar Stores and the Schulte Cigar Stores, made public their terms for acquiring a portion of the common stock of the Schulte Cigar Stores Company. One-half share in the Union-United Tobacco Corporation and $5 in cash is offered for one share of the common stock of the Schulte Corporation. The offer expires on January 15, 1927.

Offers for an exchange of stock of the Union-United for that of other companies will be made later. While organizers recently made it plain that no physical merger of the two companies was contemplated, it is understood that officials of both the United Cigar Stores and Schulte Retail Stores will be interested in the management of the holding corporation.

The Schulte Company was incorporated September 5, 1919, and operates more than 300 stores in thirty-one States. The United Cigar Stores Company

(*Continued on page 6*)

YORK COUNTY BANQUET

(*Continued from page 5*)

immense replica of one of York County's good five-cent cigars, which was very appropriate.

One very entertaining number of the evening's entertainment was an address to the assembled multitude by Hon. Calvin Coolidge, President of the United States, and also an address by Will Rogers.

These two addresses were brought to the ballroom at the Yorktowne by radio through an elaborate system of wires from the White House at Washington, and through an equally intricate system of communication from Kansas City in the case of the address of Will Rogers. The address credited to Will Rogers was delivered by Herbert Curtis, from behind the scenes and that of the President was really delivered by Walter McBlain, of York, Pa. The addresses were highly entertaining and it is said that some of those present never suspected that they were the victims of a hoax.

Cigars and souvenirs were donated by various firms and members of the trade.

Two door prizes were awarded during the evening. The first prize, a beautiful cigar humidor, was awarded to President T. E. Brooks, while prize No. 2 was won by George Fleming, of Dallastown, being a folding umbrella.

The speakers of the evening were Congressman Franklin Menges, who gave the audience to understand that at this time he was more interested in reducing the national debt than in further reduction in taxes.

Other speakers were J. M. Flinchbaugh, B. L. Brenneman and L. B. Hantz, all members of the Pennsylvania State Legislature; J. W. Alsop, president of the Connecticut Valley Tobacco Growers' Association; S. S. Lewis, Pennsylvania State Treasurer, and William H. Eddishaw, well-known humorist, of Philadelphia, Pa.

The festivities continued until a late hour and all those present voted that they had had a wonderful time and considered the banquet a great success.

20 PER CENT. SALES TAX ON CIGARETTES IN KANSAS CITY

The City Council in Kansas City on December 20 passed the much-debated sales tax measure levying a 20 per cent. sales tax on all cigarettes sold within the city limits, effective December 30th.

The measure was passed in spite of vigorous opposition by the retail tobacconists and druggists in the city, who secured 3500 signatures to a petition against it.

This means that cigarettes formerly retailing for fifteen cents per package will cost the consumer eighteen cents after December 30th; a twenty-cent package will then cost twenty-four cents, and a twenty-five cent package will cost thirty cents.

It is estimated that this new law will bring in $250,000 additional to the city treasurer, and this is the chief excuse put forth for its passage.

The Retail Druggists' Association is now contemplating forcing an equal tax on all tobacco products in retaliation.

AMERICAN SUMATRA COMPANY DOING WELL

The newly organized American Sumatra Tobacco Corporation retired 3562 shares of its preferred stock between August 18th and November 17th, thus reducing their outstanding preferred from $2,356,200 to $2,000,000.

UNION AND UNITED OFFER

(*Continued from Page 5*)

was incorporated July 25, 1912, and has more than 2500 stores scattered all over the United States. Both companies also own valuable real estate holdings.

David A. Schulte, president of the Schulte organization, issued the following statement in connection with the offer:

"In response to requests for my attitude toward the offer of the Union-United Company to acquire shares of stock of the Schulte Company from our own stockholders in exchange, as stated in their circular, I wish to say that I regard the formation of a new tobacco company which will be largely interested in companies manufacturing cigarettes and tobacco products of all kinds as highly desirable.

"As evidence of my own faith in the enterprise, I have acquired a substantial interest in the stock of the Union-United Company. The Schulte Company has been an important factor in the retail field and will remain under the same management as heretofore. Our stockholders, through the offer of the Union-United Company, are afforded an opportunity to decide to what extent they wish to participate in this new enterprise by exchanging, in whole or in part, their shares of the Schulte Company for shares of the Union-United Company and cash on the basis stated in their offer."

CARERRAS COMPANY EARNS 160 PER CENT. ON COMMON

One of the most astonishing statements of earnings by a tobacco company is that of Carerras, Limited, of London, England, in which net earnings of $6,950,000 is shown for the year on a capitalization of only $4,500,000.

After preferred dividends and all other charges, this is equivalent to 160 per cent. on the common stock outstanding.

Carerras, Limited, is rated as one of the most efficient business firms in England, and has paid a stock bonus to its shareholders as well as 50 per cent. in dividends each year for the past three years. The company has 2500 employees, and averages $2800 net profit per employee.

The British-American Tobacco Company and the Imperial Tobacco Company, the two largest tobacco companies in England, have a capitalization of $315,000,000, with net earnings of $65,000,000.

JACOB ROSENSTADT JOINS CONSOLIDATED

Announcement has been made that Jacob Rosenstadt, former president of the leaf tobacco firm of Rosenstadt and Waller, will sever his connection with that firm today and join the forces of the Consolidated Cigar Corporation as its Porto Rican representative.

Mr. Rosenstadt's long connection with the firm of Rosenstadt and Waller has given him a wide experience in the selecting and packing of Porto Rican tobacco, so that he is particularly well fitted for the duties which he will assume with the Consolidated Cigar Corporation.

Mr. Waller has stated that his firm will continue to deal in Porto Rican tobacco as heretofore, and no further changes in the organization of his firm are contemplated at this time.

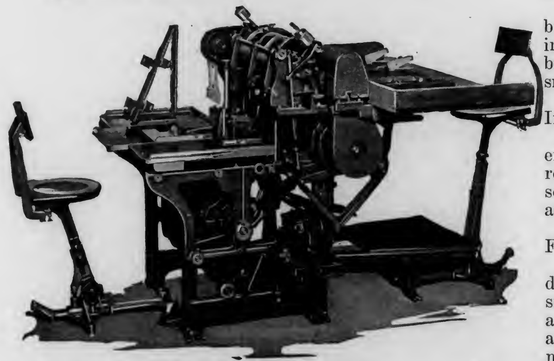
UNIVERSAL BLENDING AND BUNCHING LONG FILLER MACHINE READY FOR THE TRADE

FURTHER demonstration of the rapid strides that are being made in the development of cigar-making machinery, is furnished by the Universal Tobacco Machine Company. They have just placed on the market a new, long filler cigar bunching machine which does the blending as well as the bunching.

By accomplishing the blending mechanically, and in this way eliminating the "human element," this machine is claimed to produce a much more even and accurate blend than is possible by hand or by the old method of floor mixing.

This Universal Model T, as it is called, was first brought out a year ago, but before offering it to cigar manufacturers the company decided to improve and perfect it to the last degree. Consequently, more than a year has been spent in making little refinements here and there, simplifying its operation, and in making the parts readily accessible and interchangeable.

It is especially pointed out that the machine is constructed to handle and blend two types of fillers, or to operate with one filler at the same speed with results fully as satisfactory. An interesting feature is that it can be instantly adjusted to combine any proportions of the different types and kinds of fillers to obtain the exact blend desired by the manufacturer. It is also easily adjustable to different sizes or shapes of bunches without adding parts or changing the designs of the machine.



The Model T Universal.

There are several other features of an economical and practical nature which should interest the cigar manufacturer. Sturdy and simple in construction, it will not easily get out of order. It is easy to operate, and to take care of. Right- or left-hand bunches can be rolled with equal ease. It is suited to mould work, the bunches can be rolled by hand direct from the machine, or it can be used in conjunction with automatic rolling machine. It also handles all types of fillers without waste, and makes perfect bunches with narrow binders. According to the maker, two average operators are able to turn out from 450 to 500 uniform, free-smoking bunches per hour. This should mean a worth-while reduction in labor costs for cigar manufacturers who can utilize a machine of this type. It comes with two chairs and electric motor ready to plug in any light socket and start working. And the figure at which it is being sold complete makes it available to the smaller, as well as the larger cigar factories.

The Universal Tobacco Machine Company, which is building and marketing this machine is well known to the trade as the makers of the Universal short filler bunching machine, and the Universal stripping and booking machine, as well as many other mechanical devices used in the manufacture of cigars.

The Universal Model T Machine described in this article, will be exhibited and demonstrated at the Tobacco Show to be held at Madison Square Garden, New York, N. Y., during the week of January 17th to 22d, 1927.

ALL INDICATIONS POINT TO A PROSPEROUS NEW YEAR

Economists and business men everywhere are very optimistic as regards continued prosperity during 1927 and since the tobacco industry in particular underwent radical adjustment during the year 1926 it would seem that such views are particularly true for our industry.

In speaking of conditions in general, Secretary of the Treasury Mellon, in his annual report states: "This country has undoubtedly been exceedingly prosperous for the past few years and prosperity is continuing."

The high earning power of our people, from which comes our great buying capacity, is indicated by increases in sales during the year by mail-order houses and of agricultural implements, motor cars, tractors, and many other articles once considered luxuries.

The strength of our present prosperity is the broadness of the base; yet with all this spending, savings accounts have gone up, more life insurance is being written, and sound securities are sought by the small investor.

There is little unemployment and wages are good. Industry is active.

"Money for investment is plentiful, and it is most encouraging to note the extent of security investments represented by the small investor. On the whole it seems to me our domestic situation is in good shape aud we can look forward to another satisfactory year."

Julius Klein, Director United States Bureau of Foreign and Domestic Commerce, says:

"If 1927 should bring any lull in the unprecedented prosperity which we have enjoyed since 1921, such as is prophesied in some quarters, we may expect a marked increase in export activity. The intelligent appreciation of foreign trade as a stabilizer of business is far more prevalent today than ever before and a substantial proportion of our manufacturers and merchants are equipped with at least the rudiments of some export contacts and experience, which are available for expansion when the occasion requires."

The past five years have witnessed an impressive growth in the "export sense" of American business, the benefits of which we shall observe whenever the next sag may occur in our business curve.

E. F. WHELAN, V. P. OF UNITED

E. F. Whelan, son of Charles A. Whelan, President of the United Cigar Stores Company, has just been elected to the vice-presidency of that Company. Mr. Whelan has made rapid strides in the United Cigar Stores Company since joining that organization and is at present the youngest executive officer of the Company.

PHILADELPHIA.

"CINCO" BACK TO FIVE CENTS

The well-known "Cinco," back to five cents, will be welcomed by smokers shortly after the New Year. This brand will make its appearance in the old style packing which was the 1/10th wooden box, and tied with a ribbon in one bundle.

Members of the firm of Otto Eisenlohr and Brothers, Incorporated, believe that in offering the londres size of the "Cinco" at the old price of five cents that this cigar will in a very short time enjoy the position which it occupied before the war—that of the foremost seller in its class.

J. REYNOLDS BRADY IN HOSPITAL

The many friends of J. Reynolds Brady, of 3852 North Park Avenue, well-known salesman of cigar manufacturers' supplies, will be sorry to learn that Mr. Brady was stricken ill in York, where he had gone to attend the York County Cigar Manufacturers' banquet, and had to return home the evening before the banquet. Mr. Brady entered a hospital here last Monday for treatment and THE TOBACCO WORLD joins his many friends in wishing him a full and speedy recovery.

G. H. P. ANNUAL SALES CONVENTION

The G. H. P. Cigar Company held its annual sales convention at the Hotel Adelphia here December 27th to 30th, inclusive, and was a notable success, as usual. There were about three hundred salesmen, distributors, etc., present, and the affair proved both profitable and enjoyable. Conferences were held each day and ideas were exchanged, while in the evenings, entertainment was provided in the way of a banquet, theatre parties, and a smoker.

FIRST FIVE-CENT "BOLD" TO BE PLACED HERE

The initial appearance of the new "Bold" perfecto, which will retail at five cents, will be made in the Philadelphia market early this month. The "Bold" invincible, foil wrapped, will be continued at the three-for-twenty-cent price.

The "Bold" perfecto, which enjoyed such wide popularity before the war, will be identical with the new "Bold" in both size and quality.

CIGAR COMPANIES PROSPER

According to a statement showing comparison of earnings of several cigar companies for the first nine months of 1926, earnings for that period show a splendid increase over the same period of 1925.

The list, compiled by Ernst & Ernst, is as follows:

	1926	*1925*	*Inc.*
Bayuk Cigars....	$666,432	$424,863	56.86%
Congress Cigar..	1,727,362	1,473,728	17.20
Consolid'd Cigar.	2,332,450	1,070,256	*117.92
General Cigar...	1,669,510	1,675,882	†.38
Eisenlohr & Bros.	308,773	313,419	†1.48
Totals.....	$6,704,527	$4,958,148	35.22

*Increase due in part to additional properties taken over. †Decrease.

MAZER-CRESSMAN AWARDS FAITHFUL

On Saturday evening, December 11th, the Mazer-Cressman Cigar Company, suitably entertained the faithful employees of the Company at a banquet at the Hotel Statler, in Detroit, Mich., and during the evening a splendid gold watch, suitably engraved was awarded to each of forty-four employees who had been with the Mazer-Cressman Company for ten years or more.

Joe Garvett, Manager of the Philadelphia office, was there with five of his able assistants, and Messrs. Garvett, Saunders and Flannigan of the Philadelphia branch were among the lucky forty-four who received a watch.

BAYUKS ENTERTAIN SUPERINTENDENTS

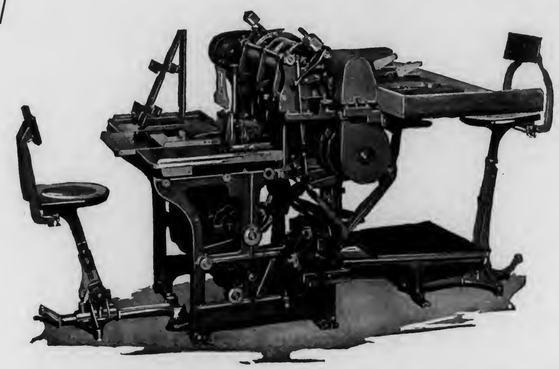
Bayuk Cigars, Incorporated, held a conference of factory superintendents and division superintendents at the Hotel Benjamin Franklin on December 29th and 30th. The program was under the direction of H. P. Wurman, manufacturing director of Bayuk Cigars, Incorporated.

CONGRESS DEAL REPORTED COMPLETED

According to an announcement in a Philadelphia daily newspaper, the purchase of the controlling interest in the Congress Cigar Company by the Porto Rican-American Tobacco Company was consummated on Friday, December 24th. It is understood that $60 a share was paid for the Congress stock.

It's Here!

-a real long Filler Bunch Machine



THE MODEL T UNIVERSAL

For High Grade Work

PRODUCES spongy, free-smoking bunches—the equal of hand work in every respect. Fillers are blended by this machine in any proportion desired—or one type of filler only may be worked.

Any size or shape—both right or left-hand bunches—can be made on the same machine.

With two operators, it produces 450 to 500 uniform, free-smoking bunches an hour.

Can be used on mould work—bunches can be rolled fresh by hand—or in conjunction with automatic rolling machines.

DEMONSTRATION ON REQUEST.

PRICE $1550

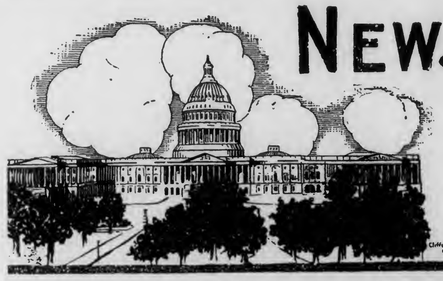
Complete ready to run, with individual motor, drive equipment and chairs, as shown; F. O. B. Newark, N. J., U. S. A.

See this Machine at the Tobacco Show in New York Week of January 17th to 22nd

UNIVERSAL TOBACCO MACHINE CO.

40 East 34th Street, New York, U. S. A.

Factory, Newark, N. J., U. S. A.



NEWS FROM CONGRESS AND FEDERAL DEPARTMENTS

FROM OUR WASHINGTON BUREAU 622 ALBEE BUILDING

Propaganda in Favor of Capper-Kelly Bill Overdone

PROPAGANDA which has been broadcast in an effort to induce Congress to take action upon the Kelly bill legalizing the maintenance of resale prices upon tobacco products and other trade-marked goods may result in the defeat of that measure, it developed December 21 at a meeting of the House Committee on Interstate and Foreign Commerce.

Members of the committee called attention to the numerous letters which members of Congress have received from drug concerns, urging action on the bill, severely criticising such methods of attempting to influence legislation, and as a result refused to adopt a motion to appoint a subcommittee to take the measure up with a view to a prompt report to the House.

It was finally decided that the bill shall be brought up in committee at its January meeting for a decision whether to make a report at this time. Such a report, if made, will not be unanimous, since some members of the committee have announced that they will oppose both the reporting and the passage of the bill, which opposition, it is forecast, will make enactment of the legislation impossible at this session.

"I am hopeful that the committee will realize the importance of this proposal for the advancement of honest merchandising and will favorably report the measure, so that we may have action at this session," said Representative Kelly, of Pennsylvania, author of the bill, following the committee meeting. "Exhaustive hearings were held by the committee in the last session and every phase of this important business problem was presented. The immediate necessity of a remedy for unfair practices in the sale of standard trade-marked articles was plainly proven."

Bill to Eliminate Misbranding Is Introduced in Senate

A comprehensive misbranding bill, covering every commodity and every form of fraud in connection with its sale, has been introduced in the Senate by Senator Smoot of Utah, and is now before the Committee on Interstate Commerce.

Penalties running as high as $1000 fine and one year's imprisonment for first offenses and with a minimum of $2500 fine or two years' imprisonment for subsequent offenses are provided for violation of those provisions prohibiting the misbranding or misrepresentation of any article entering into interstate commerce. The shipment of such goods also is made an offense.

The bill covers the use of terms simulating known names or brands, misuse of trade-marks, misstatements of weight of contents in the case of package goods, false or misleading advertising, misrepresentations of the place, mode or material of manufacture, false patent or copyright claims, and misrepresentations as to actual value or market price or as to reductions from former price.

Dealers are exempt from prosecution if they can establish a guaranty from the person from whom they purchased to the effect that the goods were not misbranded, misrepresented or falsely described, or if the merchandise is so labeled or branded as to indicate or purport its compliance with the law.

Merchandise moving in interstate commerce in violation of the act may be seized wherever found, and if condemned may be disposed of by destruction or sale, as the Court may order, any proceeds resulting from such sales, less legal costs and charges, being paid into the United States Treasury.

Small Chance of Further Tax Reduction at This Session

Little likelihood of any tax legislation at this session of Congress is now seen, Republican leaders in both House and Senate having taken a firm attitude of opposition to the President's recommendation for temporary relief in the shape of a cut in the income taxes to be paid in 1927.

In the House, by a strictly party vote of 14 to 10 the Ways and Means Committee refused to take up revenue legislation, and Democratic leaders are now engaged in circulating a petition to discharge the committee from further consideration of the Garner bill and bring it up on the floor. Signatures of 218 members—a majority of the House membership—are required for the success of the petition, which now appears improbable, as the Democrats would have to go outside of their own party for thirty-six signatures.

Following a prolonged debate in the Senate on the question of tax revision, during which the Democrats jeered their opponents for their failure to accede to the President's request for non-partisan action, it appeared improbable that any pressure would be brought to bear upon the House by individual members of the upper body. All revenue legislation must originate in the House.

The view expressed by Senator Smoot of Utah, chairman of the Finance Committee, in which many leading members of both House and Senate concur, was that the President's plan would not afford widespread relief, since it would not greatly affect the majority of people who paid little or no income taxes yet contributed largely to the Government's tax revenues through the admission, automobile, tobacco and other excise levies.

Failure to enact tax legislation before March 4 will result in the application to reduction of the debt of the more than $400,000,000 surplus now anticipated.

(Continued on page 18)

HERE'S THE PROOF

For several years we have been telling manufacturers that no other tobacco gave such satisfactory results in the cigars they were making—for mildness, flavor and aroma—as Porto Rican.

That it is now an acknowledged fact is attested by the rapidly growing imports of this excellent Tobacco from Porto Rico each year.

TEN AWARDS OF MERIT

The official judges of exhibits at the Sesqui-Centennial International Exposition at Philadelphia have just awarded Porto Rican exhibitors the following:

2 GRAND PRIZES—1 GOLD MEDAL—2 MEDALS OF HONOR

for cigars manufactured of Porto Rican tobacco.

1 GRAND PRIZE—1 GOLD MEDAL—1 MEDAL OF HONOR—1 SILVER—1 BRONZE MEDAL

for Leaf Tobacco grown in Porto Rico.

This is simply further proof that any good, mild cigar should contain Porto Rican Tobacco.

If you are not already using this ideal leaf in your cigars, either alone or blended with other tobacco, then you are failing to give the smoker what he wants.

The Government of Porto Rico, as a protection for all buyers of its genuine native tobacco, requires that a Guarantee Stamp be affixed to all tobacco or tobacco products originating in Porto Rico. Look for these stamps in all your purchases.

GOVERNMENT OF PORTO RICO

TOBACCO GUARANTEE AGENCY

F. LINARES, Agent

1457 Broadway, New York

THE SMOKE OF A GOOD CIGAR MAN'S PLEASURE AND SATISFACTION

By H. S. Collins, Vice-President The United Cigar Stores Company

Satisfaction and pleasure in a good cigar is a symbol of complete manhood—the prosperous and vigorous American business man.

* *

There's a deeper pleasure—a richer satisfaction in smoking good cigars—than tobacco yields in any other form—'tis a *manly* habit!

* *

There is a keen delight and a deep sense of fulfillment in smoking a good cigar—the symbol of prosperity and manhood.

* *

Good tobacco is a solace to man—it is at its richest and best in the form of a good cigar—it more than tickles the palate—it satisfies the whole man.

* *

Man craves solace—consolation—something to break the jars and knocks of circumstance. Something to soothe the hurt of jarring contacts in the daily rounds of life. Nature supplies it in the form of good tobacco at its best in the form of a good cigar.

* *

The type of tobacco that best suits your taste, whether Havana, Porto Rican, Manila, Domestic, or a combination of any of these when rolled into a good cigar, is the form of smoking that yields the most pleasure and satisfaction. Cigar smoking is a *man's* pleasure.

* *

You feel that you are "getting somewhere" when you draw in the rich, smooth, satisfying smoke of a good cigar—it's a "manly" habit, too.

* *

There's more soul-satisfying smoke pleasure in a good cigar than there is in any other form of smoking—it's a *man's* pleasure, too.

* *

Only to a certain extent does *price* measure quality in cigars. Different types of tobacco—any one of which may best suit your taste—vary greatly in cost. Then, too, the different sizes and shapes of the same type of tobacco (under same cigar label) differ in cost. The first thing is to find the type of tobacco you like—in the size and shape of cigar you like—the price is a secondary consideration.

* *

There is substance and satisfaction in the smoke of a good cigar not obtainable in any other form. It's a man's smoke!

* *

In the smoke of a good cigar there's a kick, a response, a feeling of something *real*—like the satisfying "click" when you hit the golf ball *right*. It's a manly diversion, too.

* *

You feel "on top of the world"—when you take the substance of a good cigar into your system—it's more than pacifying—it is *full satisfaction*—the *complete answer!*

* *

Good tobacco best fulfills its place in nature as a solace—a soothing satisfaction—in the form of a good cigar—a *man's* smoke.

* *

A good cigar puts a top—an edge—on that 100 per cent., *all there,* "all right with the world," feeling of the healthy, prosperous man—completes him—fulfills him to the *utmost.* It's a *man's* smoke.

Good tobacco in the form of a cigar gives you the utmost smoke comfort and pleasure—it's a manly habit, too.

—*The United Shield.*

LIGGETT AND MYERS MAKE RECORD EARNINGS

The year just passed will establish a record in the earnings of the Liggett and Myers Tobacco Company, according to preliminary estimates and it is anticipated that the statement of their earnings will show a balance to surplus account of $46,000,000 or $47,000,000.

These increased earnings are due in part to increased cigarette consumption, and the fact that the Liggett and Myers Company shared so enormously in this increased business is attributed to their extensive advertising campaign.

The Liggett and Myers Tobacco Company manufacture three brands of cigarettes which are ranked among the five best sellers in this country.

Last January the Directors of the Company declared a ten per cent. stock dividend, and it is thought highly probable that similar action will be taken this year in view of the excellent earnings, with an extra dividend of $1 per share in cash also.

Net working capital at the beginning of 1925 was $98,545,146, an increase of $18,000,000 over that of 1924.

The outlook for 1927 is excellent as there is no indication of a falling off in the cigarette consumption, and too, there may be a concerted effort among cigarette manufacturers to force a reduction in the Federal cigarette tax, and, if this is obtained their earnings will naturally increase proportionately.

SCHULTE TO MOVE TRENTON STORE

The store at the corner of State and Warren Streets, Trenton, N. J., now occupied by H. F. Weinmann as a haberdasher shop, has been leased by the Schulte Cigar Stores Company, and they will move from their present location at State and Broad Streets, about April first.

The move is caused by the fact that the corner at State and Broad Streets, will be occupied by the owner, the First National Bank.

The State and Warren Streets property has been leased for ten years by the Schulte Company, and the consideration is said to be $150,000. The store will be divided and a portion of it sub-let.

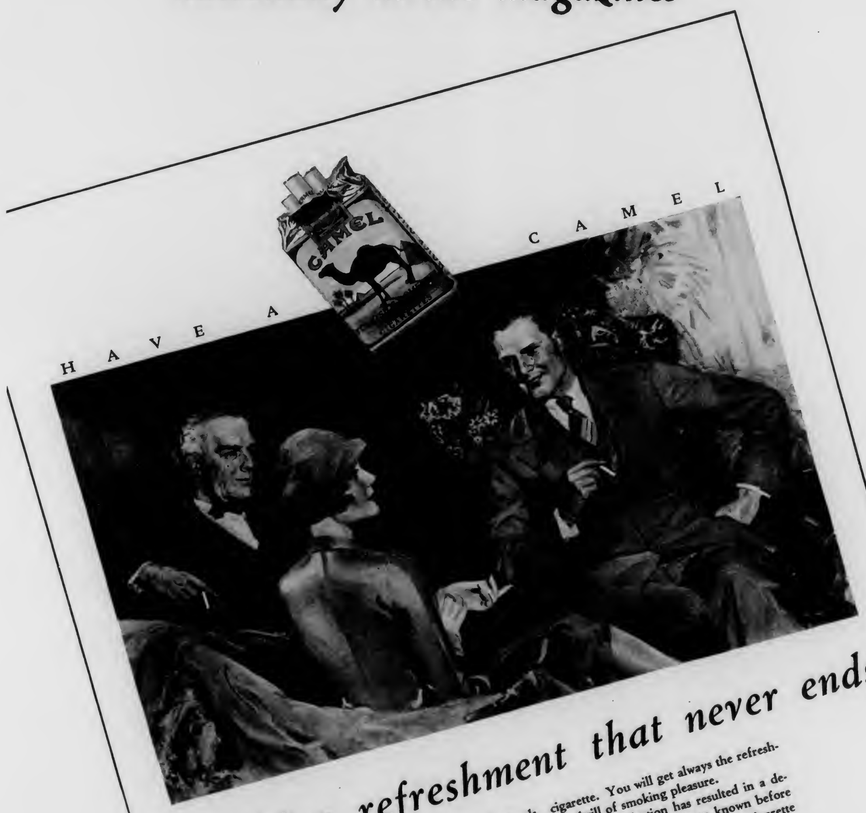
AMERICAN CIGAR COMPANY DECLARES STOCK DIVIDEND

Prosperity of tobacco companies generally this year was reflected in a holiday distribution of about $5,000,000 by directors of the American Cigar Company in form of a stock dividend of 33 1/3 per cent. on the common stock, about $15,000,000 of which is outstanding. The largest slice of the "melon" will go to the American Tobacco Company, which owns more than $10,000,000 of the American Cigar Company's common stock. The dividend will be paid on December 31st.

BAYUK AND HIRST RETURN FROM CUBA

Sam Bayuk and Harvey L. Hirst, of Bayuk Cigars, Inc., returned from their business trip to Cuba a short time ago, after purchasing a supply of excellent Havana tobacco for their firm.

One of a Camel Cigarette series now running nationally in the magazines



Smoking refreshment that never ends

WHY is it that the enjoyment of Camels never fails? That you can light them all day and far into the night with never a loss of smoothness, mildness and incomparable fragrance? It's simply a question of quality. Camels contain the choicest Turkish and Domestic tobaccos grown. Camels are given an expert blending found in no other cigarette.

First thing in the morning. Late at night. Before or after breakfast, lunch or dinner. Light Camels as liberally as you choose, one after the other, as often as you desire the cheering comfort of a cigarette. You will get always the refreshing thrill of smoking pleasure.

Camel perfection has resulted in a demand that has never been known before or since. There has never been cigarette popularity that could compare with Camel's. Each year, millions of experienced smokers, who are willing to pay any price for quality, find in Camels every good thing they've ever wanted in a cigarette.

Here's a smoke invitation that's leading millions to an entirely new conception of cigarette contentment and satisfaction—

"Have a Camel!"

R. J. REYNOLDS TOBACCO COMPANY, WINSTON-SALEM, N. C.

©1927

UNITED STATES SUPREME COURT DECISION IN CASE OF GENERAL ELECTRIC COMPANY RESALE PRICE CONTROL

The decision recently handed down by the United States Supreme Court in the case of the General Electric Company, throws little new light on the problem of Resale Price Control. It is interesting in two respects which are indicated in the following excerpts from the opinion:

1. "We find nothing in the form of the contracts and the practice under them which makes the so-called B and A agents anything more than genuine agents of the company or the delivery of the stock to each agent anything more than a consignment to the agent for his custody and sale as such.

"The owner of an article patented or otherwise is not violating the common law or the Anti-Trust law by seeking to dispose of his articles directly to the consumer and fixing the price by which his agents transfer the title from him directly to such consumer.

2. "One of the valuable elements of the exclusive right of a patentee is to acquire profit by the price at which the article is sold. The higher the price, the greater the profit, unless it is prohibitory. When the patentee licenses another to make and vend and retains the right to continue to make and vend on his own account, the price at which his licensee will sell will necessarily affect the price at which he can sell his own patented goods. It would seem entirely reasonable that he should say to the licensee, 'Yes, you may make and sell articles under my patent but not so as to destroy the profit that I wish to obtain by making them and selling them myself.' He does not thereby sell outright to the licensee the articles the latter may make and sell or vest absolute ownership in them. He restricts the property and interest the licensee has in the goods he makes and proposes to sell."

The language in paragraph 1 affirms the right of the owner of an article, patented or otherwise, to consign his goods to the retailer and thus make the retailer his direct agent in sales at a stipulated price to the consumer, in denial of the Government's contention in its suit that such a consignment system was a subterfuge and evasion of the law as laid down in the Dr. Miles case.

In paragraph 2 the Court affirms the right of a patentee to license "another to make and vend" and to fix the price at which the licensee shall sell the patented product.

The Company has maintained a fixed price on incandescent lamps by selling through agents. It has more than 21,000 such agents. The plan was adopted after the General Electric Company had been restrained from trying to fix resale prices through a jobbing combination. The Westinghouse Electric and Manufacturing Company was made a licensee under the General Electric Company's patents and was prohibited from selling the lamps at reduced prices.

It was contended by the Government that the arrangement constituted a monopoly in restraint of trade. The Supreme Court, however, holds that the agency system is perfectly legitimate and is not affected by the number of agents employed. Chief Justice Taft remarked in his decision that "the owner of an article, patented or otherwise, is not violating the common law or the anti-trust law by seeking to dispose of his articles directly to the consumer and fixing the price by which his agents transfer the title from him directly to such consumer."

Commenting on the decision, the editor of the "Merchants' Point of View," of the New York *Times*, in its issue of November 28, says:

> "This does not modify the views hitherto expressed by the court in such cases. The right of a maker of an article to sell it only to such retailers as will resell it at a fixed price was long ago established. If, however, goods are sold to a jobber, the latter cannot be bound to sell it only to such retailers as will resell it at the price set by the maker. As most articles are distributed through jobbers, the ban still holds good as to them."

In other words, only a company which is financially or commercially in a position to eliminate the jobber and to resort for protection of his good-will to the expensive and cumbersome system of consigning his goods to the retailer, can derive benefit from this decision. The decision is singularly effective, however, in proving our contention that present law, as interpreted, tends to restrain competition in production and distribution by shutting the door of equal opportunity to the smaller manufacturer who has not the means to protect his good-will by using the consignment or branch agency system.

Paradoxical indeed seem those interpretations of the Sherman Anti-Trust Act which, as in the Dr. Miles and later cases, held resale price contracts in restraint of trade and, on the other hand, the view in the decision just handed down which affords, independently of patent rights, special privilege to the comparative few who can avail themselves of it. Failure of the Court in the Dr. Miles decision to recognize economic facts is, of course, wholly responsible for the paradox and again returns to plague it, as was authoritatively predicted at the time. In this aspect, the decision should be valuable ammunition to proponents of the Capper-Kelly bill.

ENGLAND'S TOBACCO SUBSTITUTES

In Derbyshire, England, a mixture of lettuce and cabbage, which is allowed to grow to immense size, after being dried and cured in the ordinary way in which tobacco is dried and cured, is said to make a cool, refreshing smoke that does not bite the tongue. In the Colne Valley the tobacco substitute is found in the water-cress which, cured with plenty of good rum, provides, it is asserted, an excellent smoke for either pipe or cigarette. In Devon the strangest smoking mixture in the world is made from wild dandelion leaves, sun dried and cured in such a way that all the finer flavor of the leaf is brought out.

T. L. HUGHES ON A VISIT

Thomas L. Hughes, who is the European representative of the Burley Tobacco Growers' Association returned to this country last week for a visit of several weeks.

He will visit the headquarters of the Association in Lexington, Ky., and return to Europe probably early in February. He reports enormous quantities of Burley tobacco being used in several countries of Europe.

ANDRUSS SPENDS HOLIDAYS IN BUFFALO

Willis Andruss, Sales Manager of The Congress Cigar Company, journeyed to Buffalo, N. Y., during the holidays to visit with relatives there and expects to visit the distributors of "La Palina" in that vicinity before returning to Philadelphia.

GRANGER
ROUGH CUT
in
THE SATURDAY
EVENING POST

One of the half-page Granger Rough Cut advertisements appearing every other week in The Saturday Evening Post

Now old man Pipe makes a good resolution

"WATCH MY SMOKE in 1927," old Pipe proudly tells the universe. He's starting the New Year RIGHT. . . and he'll go smiling through to 1928, in a blaze of glory. For he's sworn life-time allegiance to that grand and glorious old pipe pal. . . Granger Rough Cut!

From now on it's going to be rich, fragrant old Granger and *nothing else!* All A-1 Burley, the pride and joy of Old Kentucky. All spicy and mellow as sparkling old Burgundy —mellow and mild. Then, cut in large flakes, it burns slow and smokes cool. *Why,* old Pipe won't have a worry in the world!

It'll be a Happy New Year for the "boss", too. For Granger keeps up-keep down. Here, for the first time in all tobacco history, is QUALITY pipe tobacco packed without frills or costly tins. The inexpensive foil-pouch makes possible a price never before equalled on tobacco of such quality!

GRANGER
Rough Cut

The half-pound vacuum tin is forty-five cents, the foil-pouch package is ten cents

Made for pipes only!

Granger Rough Cut is made by the Liggett & Myers Tobacco Company

CIGAR PRODUCTION LEAPS AHEAD IN NOVEMBER

The following comparative data of tax-paid products indicated by monthly sales of stamps are obtained from the statement of Internal revenue collections for the month of November, 1926, and are issued by the Bureau. (Figures for November, 1926, are subject to revision until published in the annual report.)

Products	*November, 1925*	*November, 1926*
Cigars (large):		
Class A .....No.	224,114,748	278,145,810
Class B .....No.	97,914,456	85,726,303
Class C .....No.	252,875,401	267,066,208
Class D .....No.	17,351,481	18,547,824
Class E .....No.	6,222,043	5,488,961
Total .....No.	598,478,129	654,975,106
Cigars (small) .....No.	36,121,200	45,007,587
Cigarettes (large) ....No.	1,432,050	929,050
Cigarettes (small) ....No.	6,516,921,723	7,345,202,093
Snuff, manufactured ..lbs.	3,033,425	2,988,694
Tobacco, manufactured.lbs.	27,308,582	27,966,735

NOTE: The above statement does not include tax-paid products from Porto Rico and the Philippine Islands. This information is shown in supplemental statement.

Supplemental Statement

Tax-paid products from Porto Rico for the month of November:

Products	*November, 1925*	*November, 1926*
Cigars (large):		
Class A .....No.	14,682,000	12,523,505
Class B .....No.	1,564,600	299,750
Class C .....No.	6,697,110	2,168,500
Class D .....No.	11,400	.....
Class E .....No.	200	.....
Total	22,955,310	14,991,755
Cigars (small) .....No.	1,000,000	1,000,000
Cigarettes (large) ....No.	500,000	552,000
Cigarettes (small) ....No.	77,400	41,000

Tax-paid products from the Philippine Islands for the month of November:

Products	*November, 1925*	*November, 1926*
Cigars (large):		
Class A .....No.	18,405,722	21,677,900
Class B .....No.	232,780	532,333
Class C .....No.	122,077	324,810
Class D .....No.	9,100	5,129
Class E .....No.	4,410	530
Total .....No.	18,774,089	22,540,702
Cigarettes (small) ....No.	200,660	148,016
Tobacco, manufactured.lbs.	72	131

NOTE: Quantities of tax-paid products shown in above statement are indicated by stamp sales for the month.

Supplement to the November Statement of Internal Revenue Collections

Taxes	*November, 1925*	*November, 1926*
Admissions to theatres and other places of amusement .....$	1,920,456.58	$ 1,383,221.82
Club dues.....	774,191.92	948,928.64
Automobiles and motorcycles	12,614,150.99	5,157,435.86
Pistols and revolvers ...		20,709.46
Cereal beverages		21,340.73
Documentary stamps, etc.:		
Bonds, capital-stock issues, etc.	2,614,700.49	1,101,164.62
Capital-stock sales or transfers	1,948,555.35	1,253,856.77
Sales of produce (future delivery)	393,877.59	273,055.05
Playing cards	430,595.40	466,283.20
Tobacco Manufactures:		
Cigars	4,193,411.90	2,500,328.89
Cigarettes	19,561,677.91	22,042,829.49
Snuff	546,016.44	537,964.99
Tobacco, chewing and smoking	4,915,697.75	5,034,105.39
Oleomargarine, colored..	98,710.79	99,675.33
Oleomargarine, uncolored	59,975.13	57,030.45

NOTE: In the Revenue Act of 1926, admission taxes are the same as in the Revenue Act of 1924 with the exception that admissions of seventy-five cents or less, instead of fifty cents or less, are exempt; tax on automobiles and motorcycles reduced from 5 per cent. to 3 per cent.; reduction in tax on all classes of large cigars and on small cigars; repeal of the stamp tax on conveyances, powers of attorney and certain other documents; and tax of 1/10 cent per gallon levied on cereal beverages.

HEAD OF CHRISTIAN STUDENTS' CONFERENCE SEES NO HARM IN WOMEN SMOKING

Miss Dorothy Richards, chairman of the National Christian Students' Conference, which opened their convention in Milwaukee, Wis., on Tuesday, stated that she enjoyed an occasional cigarette and saw nothing wrong in a girl smoking cigarettes. When asked about "petting," she stated she did not "pet" because it is wrong.

ONE OUT OF NINE NOW SMOKE CIGARETTES

A statistician of one of the large tobacco companies, after much study, has figured that one out of every nine men, women and children in this country smoke cigarettes and that every regular cigarette smoker consumes an average of 8000 cigarettes per annum, or 888 cigarettes per annum for every man, woman and child. Using these figures, it is quite an easy matter to figure out the possible market for cigarettes in any given city or community.

NEW LARGE CIGARETTE FACTORY FOR LONDON

A contract has recently been let for the construction of what will be one of the largest cigarette factories in the United Kingdom, according to Assistant Trade Commissioner James Somerville, Jr., London. Located not far from the heart of the city, the building will have a floor space of some nine acres, will be 75 feet above the pavement, 600 feet long and 200 feet wide. The building is expected to cost about £500,000 and will be completed within eighteen months.

The only new and different pipe tobacco in a generation

We have sponsored fine tobaccos for a generation.

We know tobacco! And we state with absolute conviction that Half and Half is the first really new, different and *distinctive* pipe tobacco brought out in years.

Half and Half is a mixture of two already universally known tobaccos—Lucky Strike, made famous by its toasting process—and ripe, rich, fragrant Buckingham.

If you love good tobacco and are hard to please—if you seek something different and far superior to the brand you now use, try Half and Half. We already know the verdict.

You'll agree that Half and Half is the greatest pipe smoke you ever enjoyed.

Buy a can *today!*

Guaranteed by The American Tobacco Co.

Buy a Can Today 15¢

Half and Half SMOKING TOBACCO

BUYERS' GUIDE

CIGAR BOXES

NIC. ALTHAUS CO
MANUFACTURERS OF HIGH GRADE CIGAR BOXES
CEDAR SAW AND PLANING MILLS
LABELS, RIBBONS, CIGAR MAKERS' SUPPLIES
TEL. ASHLAND 6242 657-641 EAST 17TH ST. NEW YORK. ESTABLISHED 1875.

F. BRECHT'S SONS
CIGAR BOXES
109 N. Orianna Street
PHILADELPHIA, PA.

Monroe Jarrett Sons
WOODEN CIGAR BOXES
TRADE *JARSO* MARK
Randolph and Jefferson Streets
Philadelphia, Pa.

Tobacco Merchants' Association Registration Bureau, 5 Beekman Street NEW YORK CITY

Schedule of Rates for Trade-Mark Services Effective April 1, 1916.

Registration,	(see Note A),	$5.00
Search,	(see Note B),	1.00
Transfer,		2.00
Duplicate Certificate,		2.00

Note A—An allowance of $2 will be made to members of the Tobacco Merchants' Association on each registration.

Note B—If a report on a search of a title necessitates the reporting of more than ten (10) titles, but less than twenty-one (21), an additional charge of One Dollar ($1.00) will be made. If it necessitates the reporting of more than twenty (20) titles, but less than thirty-one (31), an additional charge of Two Dollars ($2.00) will be made and so an additional charge of One Dollar ($1.00) will be made for every ten (10) additional titles necessarily reported.

HARRY UNGAR PAYS A VISIT

Harry F. Ungar, of Alexander Ungar, Incorporated, cigar box manufacturers, of Brooklyn, N. Y., was in Philadelphia the early part of this week. He states his firm's business for the year 1926 was entirely satisfactory to them.

News from Congress

(*Continued from Page 10*)

Bill Offered to Eliminate Future Coal Shortages

Legislation designed to avoid future coal famines because of strikes has been introduced in Congress by Representative Parker of New York, and will be actively pushed in an effort to secure its enactment before adjournment of the session.

The measure requires the Department of Commerce to secure and maintain current statistics of coal production, employment and wages, in order that the condition of the industry may at all times be known. When labor troubles loom, the President is empowered to attempt to conciliate disputes through the Department of Labor or through a mediation board which he may appoint.

When, in the opinion of the President, labor disputes threaten a shortage of coal, he may declare an emergency and revive the Federal Fuel Distributor provided for in the Act of September 22, 1922, under which that official would direct the destination of all shipments made by coal mines, provide car priorities for coal distribution and prevent the imposition of unjust and unreasonably high prices. Both anthracite and bituminous coal are covered in the bill.

House Approves Restoring One-Cent Rate for Private Post Cards

Restoration of the one-cent rate for private post cards was approved by the House of Representatives December 20, when several bills dealing with postal matters were passed and sent to the Senate.

The increase to two cents in the rate on such cards, the experience of the department showed, resulted in a decrease of 80 per cent. in the volume of such mail. In addition to applying to picture post cards, the increase affected business houses using such cards for direct advertising, and the higher rate made it as cheap to send advertising out as first-class mail.

Under another bill passed by the House, the postage on so-called reply cards can be collected upon delivery, with an additional fee to cover the service. This is a privilege long sought by business men, since it was estimated a much larger percentage of prospective customers would return a card seeking further information regarding a product or giving a trial order, if they did not have to go to the trouble of affixing a stamp. To send out the cards already stamped, it was pointed out, would entail great losses, since only a small percentage are expected to come back.

Other bills passed provide for the imposition of a penalty of one cent an ounce on all first-class mail short-paid more than two cents, and change the fee for special handling of parcel post matter from the present flat twenty-five-cent rate to fifteen cents for parcels of less than two pounds and thirty-five cents for parcels in excess of ten pounds.

AGAIN—LOOK CAREFULLY TO YOUR MOISTENERS

Your new cigar customers are, after the holidays, going to come back to you in the same measure in which you give attention—close attention—to your moisteners now. And that goes far for most of our stores and agencies north of the Mason and Dixon line, where artificial heat is on. This is the time of year in these latitudes that cigars, if not watched, can dry up and get out of condition almost over night. Too dry cigars have lost more cigar customers for salesmen than all other causes combined—unless it is "too wet" cigars, the other extreme. And while the danger in cold weather is greater than at any other season, the moisture question is a factor to be watched in all seasons and in all climates. It is one of the fine arts of the cigar business—as important as salesmanship or service.—*The United Shield.*

CIGAR BOXES

Dependable service—Quality packages—to meet any requirement in the Wooden Containers for Cigars

The WOODEN package is the retainer of AROMA from Factory to Consumer

The Buckley Cigar Box Co., 24 Vine St., DESHLER, OHIO.

A box of nothing matters like a good cigar

The Buckley Box Co., 1106 West Town St., COLUMBUS, OHIO.

Heywood, Strasser & Voigt Litho. Co.
26th St. and 9th Ave., New York
WESTERN REPRESENTATIVE:
PAUL PIERSON
139 North Clark Street, Chicago, Ill.
Cigar Labels, Bands and Trimmings of Highest Quality

ADVERTISING PAYS

Why Not Try An Ad In The Tobacco World?

PERFECT LITHOGRAPHY
CIGAR LABELS BANDS
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Corner of Grattiot Street
Exclusive Selling Agents For
THE CALVERT LITHOGRAPHING CO.

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LABELS-BANDS-ADVERTISING
WINDOW TRANSPARENCIES
Quality Service
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60 pages of vital business facts and figures. Who, where and how many your prospects are. 8,000 lines of business covered. Compiled by the Largest Directory Publishers in the world, thru information obtained by actual door-to-door canvass.
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The Standards of America
Lorillard's Snuff, Est. 1760
Rail Road Mills Snuff, Est. 1825
Gail & Ax's Snuff, : Est. 1851
ALL OF THE OLD ORIGINAL
Maccoboys—Rappees—High Toasts
Strong, Salt, Sweet and Plain Scotchs
MANUFACTURED BY
GEORGE W. HELME CO., 111 Fifth Ave., New York

SMOKE
DILL'S BEST
"It's A Mighty Fine Pipe Tobacco"
If your jobber is unable to supply you, write us direct and state size desired. Give us the name and address of your jobber.
10c 15c 25c 75c $1.50 SIZES
J. G. DILL CO. Richmond, Va.

ORDER NOW

MANILA is ten thousand miles from the American cigar market. Measured in time, that means from sixty to ninety days difference between buying at Manila and buying in the United States from domestic factories.

To take advantage of the opportunities offered by the Manila trade and to be fully prepared for the heavy demands that always come in April, May and June, the buyer should anticipate his wants and place his orders now.

Jobbers and dealers will help themselves when they help the importers and the Manila factories to maintain adequate supplies to meet normal demands.

List of Manila distributors and importers on application.

THE MANILA AD. AGENCY

C. A. BOND, Manager

15 William Street, New York

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JANUARY 15, 1927

VOLUME 47 No. 2

THE TOBACCO WORLD

PUBLISHED ON THE 1ST AND 15TH OF EACH MONTH AT 236 CHESTNUT ST. PHILA., PA.

Don't Make Your Cigars "A CAT IN THE BAG"

CIGAR customers want to know at a glance the size, shape and color of the "smokes" they're buying. That's why they prefer to select from WOODEN BOXES.

WOODEN BOXES permit the whole length of the cigars to be seen instantly! They retain the aroma, absorb excess moisture, and allow them to mellow as they should--*in the wood.*

After all nothing satisfies like a good cigar

The Best Cigars Are Packed in Wooden Boxes

A. KAUFFMAN & BRO. INC.
YORK, PA.
ESTABLISHED 1893
MANUFACTURERS OF
CIGAR BOXES AND CIGAR BOX LUMBER
WE SPECIALIZE ON
GOLD LEAF WORK

"BEST OF THE BEST"
OPTIMO CIGARS
Manufactured by A. SANTAELLA & CO.
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FACTORIES: Tampa and Key West, Florida

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Classified Column

The rate for this column is three cents (3c.) a word, with a minimum charge of seventy-five cents (75c.) payable strictly in advance.

FOR SALE

TWO LIBERMAN BUNCH MACHINES IN FIRST-CLASS working order for sale. Price $500 each. f. o. b. Tampa, Fla. Address Ramon Alvarez & Co., P. O. Box 405, Tampa, Fla.

TWO MILLER, DUBRUL & PETERS POWER SCRAP Bunch Machines; in perfect working order; for sale at $200.00 each. Maximo Grahn & Son, 409 W. Fortune Street, Tampa, Fla.

SITUATION WANTED

CIGAR FACTORY SUPERINTENDENT—Practical, trained with big company. A practical cigarmaker—hand-work, suction and fresh-work machines. Willing worker. Address Box 501, c/o "The Tobacco World."

SALESMAN WANTED

WANTED—TO COMMUNICATE WITH A FIRST-CLASS CIGAR SALESMAN. East, Middle West or West. Address H. C. Little, Manager, Hanover, Penna.

The Tobacco World

Established 1881

VOLUME 47 JANUARY 15, 1927 No. 2

TOBACCO WORLD CORPORATION
Publishers
Hobart Bishop Hankins, President and Treasurer
Gerald B. Hankins, Secretary

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PRICE: United States, Canada, Cuba and Philippine Islands, $2.00 a year. Foreign, $3.50.

OUR HIGH-GRADE NON-EVAPORATING
CIGAR FLAVORS
Make tobacco mellow and smooth in character and impart a most palatable flavor
FLAVORS FOR SMOKING and CHEWING TOBACCO
Write for List of Flavors for Special Brands
BETUN, AROMATIZER, BOX FLAVORS, PASTE SWEETENERS
FRIES & BRO., 92 Reade Street, New York

DON'T KEEP A GOOD THING SECRET

PERHAPS you are a pipe smoker yourself .... if so, the quickest way to demonstrate that UNION LEADER deserves your support is with a match.

Load up the old pipe and fire away, then pass the good word on.

UNION LEADER has no secrets, and shouldn't be kept a secret. It's just a mighty good blend — properly aged, properly packed and popularly priced.

Try it yourself, and if you don't think it's the biggest dime value on your shelf, we'll.....! But you will.

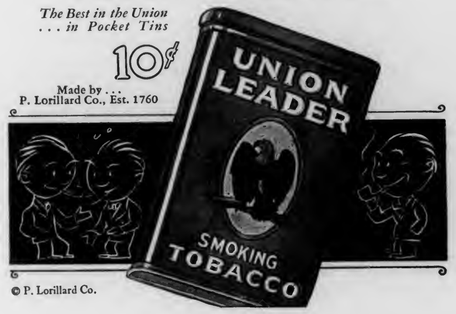
UNION LEADER

SMOKING TOBACCO

The Best in the Union ... in Pocket Tins

10¢

Made by ... P. Lorillard Co., Est. 1760



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Blackstone

CIGAR

Extremely Mild

Havana Filler--Absolutely

Wolverine CIGAR MACHINES

BUNCH BREAKERS
CIGAR PACKERS
BUNDLE PACKERS
ROUND CAN PACKERS

PULTE-KORRECK MACHINE CO.

231 233 IONIA AVE. N.W.
GRAND RAPIDS MICH

"HOOK UP" YOUR BRANDS
WITH NEW TRADE
BY PACKING YOUR CIGARS
IN WOODEN BOXES
WE MAKE GOOD BOXES—TRY US

Windsor Cigar Box Co.

WINDSOR PENNA.

After all nothing satisfies like a good cigar

The Far-Visioned Cigar Manufacturer
Protects Present and Future Sales
By Packing His Brands In Wooden Boxes

H. E. BAIR & CO.

HANOVER PENNA.

After all nothing satisfies like a good cigar

"Quality Cigar Box Manufacturers For More than Fifty Years"

made good

LA PALINA

CIGAR

Volume 47

THE TOBACCO WORLD

Number 2

Established 1881

A SEMI-MONTHLY

For the Retail and Wholesale Cigar and Tobacco Trade

$2.00 a Year PHILADELPHIA, JANUARY 15, 1927 Foreign $3.50

PORTO RICAN-AMERICAN ISSUES $8,000,000 BONDS

The Porto Rican-American Tobacco Company has offered to the public an $8,000,000 issue of fifteen-year secured 6 per cent. convertible gold bonds to be dated January 1, 1927. Interest is payable January 1 and July 1 without deduction for the normal Federal income tax not exceeding 2 per cent.

The bonds are redeemable as a whole or in part at the option of the company on any interest payment date prior to maturity, upon thirty days prior notice, at $102 if redeemed on or before January 1, 1932, at $101 if redeemed on or before January 1, 1937, and if redeemed after January 1, 1932, at $100.

Although only $8,000,000 worth of bonds are being issued at the present time, a total issue of $14,000,000 is authorized.

The following information has been summarized from a letter by Luis Toro, president of the Porto Rican-American Company:

Porto Rican-American Tobacco Company owns the entire outstanding capital stock of Porto Rican-American Tobacco Company of Porto Rico which is engaged in the manufacture of cigars and cigarettes in Porto Rico, and owns one-half of the oustanding capital stock of Porto Rican Leaf Tobacco Company which produces, purchases and sells Porto Rican tobacco. The foregoing companies constitute the most important factor in the Porto Rican tobacco industry. Annual production has increased from 3,000,000 cigars and 500,000 cigarettes in 1899 to over 150,000,000 cigars and 400,000,000 cigarettes in 1925. The cigarette output is sold chiefly in Porto Rico and the cigar output is sold in the United States under well-known brands including "Ricoro," which is distributed exclusively by the United Cigar Stores; "La Restina," "Recollection," "Portina," "La Tunita" and "El Toro."

The company has entered into an agreement to purchase, at a price of about $12,750,000 payable partly in cash and partly in stock of the company, 200,000 shares (of a total of 350,000 shares outstanding) of capital stock of Congress Cigar Company, Incorporated, which operates seven plants located in the United States and engaged in the manufacture of cigars which are sold under the valuable trade name "La Palina." The production of Congress Cigar Company, Incorporated, has increased from about 55,000,000 cigars in 1921 to about 250,000,000 cigars in 1926.

(*Continued on Page 6*)

TOBACCO INDUSTRY'S FUTURE LINKED WITH FIVE-CENT CIGARS

"The future of the Pennsylvania tobacco industry is closely linked with that of the manufacture of five-cent cigars," says H. A. Hanemann, of the Bureau of Markets, State Department of Agriculture, in a report just issued on the tobacco situation.

There is encouragement in this for the tobacco growers since during the last two years a better quality five-cent cigar has been on the market than at any time since the war and the consumption of this class of cigars is increasing. During the war and for several years following it the price of tobacco was so high that it was nigh impossible to make a good cigar for five cents. Low tobacco prices during the last two years have enabled manufacturers to produce a good five-cent cigar and they can continue to make such a cigar only as long as they can obtain good tobacco at a low price.

The report carries figures which show that the total cigar production has decreased while cigarette output has increased sixteen times in twenty years. Five-cent cigar production is increasing although the other grades are remaining stationary or decreasing. There has been a 50 per cent. increase of storage stocks of leaf tobacco in the last ten years, but holdings of Pennsylvania leaf have increased only 35 per cent. during that time. Since the high point of 127 million pounds in 1924 they have decreased to 105 million on October 1 last or below the average stocks from 1912 to 1916, which amounted to 116 million pounds.

Storage Stocks May Decrease

From 1916 to 1925 the average production of Pennsylvania tobacco exceeded consumption by three million pounds a year, but during 1926 consumption has exceeded production by eight million pounds or 7.2 per cent. The 1926 crop was the smallest crop since 1915, amounting to about 75 per cent. of the production in the preceding four years. As a considerable portion of this crop will be of inferior quality because of weather conditions during the growing and curing season, it seems certain that there will be a further reduction of storage stocks during the next year if the present rate of consumption continues.

"Very few manufacturers use Pennsylvania tobacco in cigars that retail at more than eight and less than fifteen cents apiece because only a small percentage of the Pennsylvania crop is high enough in quality to be used in this class," the report reveals. However, as some Pennsylvania tobacco is used in a few makes

(*Continued on page 6*)

PORTO RICAN-AMERICAN BONDS

(*Continued from page 5*)

These bonds will constitute the sole funded debt of the company to be presently outstanding, and will be specifically secured by pledge, with the trustee, of 200,000 shares of capital stock of Congress Cigar Company, Incorporated, the entire capital stock of Porto Rican-American Tobacco Company of Porto Rico, and one-half of the capital stock of Porto Rican Leaf Tobacco Company. Provision will be made for the release, from time to time, of such amounts of the pledged capital stock of Congress Cigar Company, Incorporated, as may be required to meet the exercise of the conversion privilege hereinafter described. The Trust Agreement will authorize the issuance of $14,000,000 aggregate principal amount of bonds including the present issue of $8,000,000; the balance of $6,000,000 may be issued from time to time in amounts not exceeding $40 principal amount for each additional share of capital stock of Congress Cigar Company, Incorporated, acquired by the company and pledged with the Trustee.

A semi-annual Sinking Fund, commencing November 15, 1928, will be provided and is calculated to be sufficient to retire $6,000,000 principal amount of these bonds prior to maturity. Provision will be made for increasing the required Sinking Fund payments in the event that additional bonds are issued.

For the four years and ten months ended October 31, 1926, the annual average sum of consolidated net earnings of the company before interest, plus the company's pro rata portion of the net income of Congress Cigar Company, Incorporated, on the basis of ownership of 200,000 shares of capital stock of the latter company, is equivalent to over 2¼ times annual interest charges on this issue of bonds. For the ten months ended October 31, 1926, the corresponding sum was at the annual rate of over three times such annual interest charges. Combined operation of the two companies, together with the contemplated installation of additional cigar manufacturing machines, should result in substantial operating savings which it is estimated will amount to over $1,000,000 per annum divided in approximately equal amounts as between the two companies.

These bonds will be convertible into the pledged capital stock of Congress Cigar Company, Incorporated, at the following conversion prices computed on the principal amount to bonds converted: $80 per share of stock in respect to bonds converted on or before January 1, 1929; $85 per share thereafter and on or before January 1, 1932; and $90 per share thereafter. The conversion privilege in respect to this issue of bonds is to expire if and when an aggregate of 80,000 shares of said stock has been exchanged for bonds of this issue through exercise of the conversion privilege.

PRUDENTIAL LEAF TOBACCO COMPANY INCORPORATES

The Prudential Leaf Tobacco Company, has recently been organized under the laws of the State of Virginia, with a capital of $25,000 for the purpose of purchasing leaf tobacco.

The Prudential Company has been organized by Philip Morris & Company, and the Continental Tobacco Company, in order that their tobacco might be purchased more advantageously and assure a more uniform supply of raw leaf for the two companies.

The Prudential Company, however, is an entirely separate organization from the other two companies.

TOBACCO INDUSTRY'S FUTURE

(*Continued from Page 5*)

of ten-cent cigars, good Pennsylvania tobacco is suitable for use in the blending of this class and if growers would bend their energies to improving quality, more of our tobacco would be adaptable for use in higher-priced cigars.

Continue Tobacco Production

"Although prices of tobacco at present are low, the Pennsylvania tobacco grower would in no wise be justified in abandoning his big drying sheds and expensive tobacco equipment," the report concludes. "Wholesale discontinuance of tobacco growing in Pennsylvania is not justified by present conditions as every indication points to a gradually increasing outlet for this product. The war period is closed and the era of high prices for tobacco that resulted from the war is definitely over, so the tobacco grower must strive to the utmost to keep his costs of producing tobacco low, produce the best possible quality of crop and hold his acreage within the consumptive requirements."

TOBACCO SHOW TO OPEN MONDAY

The Fifth Annual Tobacco Industry's Exposition will open on Monday, January 17th, at Madison Square Garden, New York City, and continue until Saturday, January 22d, inclusive, and a large attendance by the trade and the public in general is anticipated.

The Exposition will be run on a co-operative basis this year, and the management has volunteered to divide 40 per cent. of the net profits with the exhibitors.

Madison Square Garden is the world's finest show hall and also the most widely known and advertised building, and a number of exhibitors will be there this year who have refused to participate when the show was held in other buildings.

Mr. Harry Cochrane, managing director of the Allied Tobacco Exhibitors' Association, has stated that there was a very satisfactory advance sale of space, and many new exhibitors are planning to be there.

It is hoped the trade will give the Exhibition this year the support it richly deserves.

H. G. BLASSER DIES

Harry G. Blasser, well known leaf tobacco broker, of York, Pa., passed away at the York Hospital early on the morning of January 2d, following an attempt at suicide on December 31st.

Mr. Blasser had been very much worried over his financial failure in the tobacco business some time ago, and this fact, no doubt, was the cause of his act.

He had engaged a room at the Hotel Haines a few hours before he was found with his throat slashed, and he was immediately rushed the the York Hospital, where his death followed.

Funeral services were held from the home of his sister on Wednesday, January 5th. He was fifty-eight years old.

He is survived by two sisters and two brothers, all of York, Pa.

LORILLARD BUYER HAS NARROW ESCAPE

Gullick Osgaren, of Stoughton, Wis., tobacco buyer for the P. Lorillard Company, had a thrilling experience recently when his automobile was struck by a train near the Lorillard warehouse at Madison, Wis. Although the automobile was demolished, Mr. Osgaren escaped injury.

NEW "LUCKY STRIKE" ADS ARE CONVINCING

The "Lucky Strike" advertising of the American Tobacco Company in newspapers and magazines since the coming of the New Year brings a new point in their favor to the attention of the public, and a point that will not fail to have its effect on the consumer of cigarettes.

The point is that "Lucky Strikes" can be freely enjoyed by world-famous singers and speakers without fearing any impairment to the throat.

A "Lucky Strike" advertisement appearing on another page of this issue stresses that point in a statement from the famous Metropolitan Opera star, Giovanni Martinelli, who states: "We who sing must be extra cautious about our throats. I get my greatest enjoyment from 'Lucky Strikes' because I find they do not affect my voice."

This same point will be stressed in these advertisements throughout the year 1927, and will include similar statements from such notables as Reinald Werrenrath, well-known baritone singer; Scotti and Rothier, both Metropolitan Opera stars; Ex-Premier Caillaux, of France; Norman Brokenshire and J. Andrew White, well-known radio announcers; Senator Wadsworth, of New York; David Warfield, theatrical producer; Senator Edwards, New Jersey; William Hodge, William Collier and Holbrook Blinn, popular stage stars; John B. Daniel, radio announcer, and Paul Althaus, world-famous musician.

These ads will no doubt create a vast amount of interesting comment which can not help but be favorable to this brand of cigarettes.

MOTHER OF J. J. OLLENDORFF DIES

While Jonas J. Ollendorff, one of the best known cigar salesmen in the trade, was attending the annual meeting of the National Board of Tobacco Salesmen's Associations in Cleveland, he received a telegram advising him of the death of his mother and at once embarked for his home.

Mrs. Ollendorff, who was seventy-five years of age, was apparently in the best of health when Mr. Ollendorff left for the Cleveland meeting and the news of her death was a terrible shock.

Mr. Ollendorff is the only survivor of the family and THE TOBACCO WORLD joins his many friends in expressing sincere sympathy in his great sorrow.

"C. H. S." TO REAPPEAR

Val M. Antuono, well-known cigar manufacturer of Tampa, Fla., has announced his intention to reopen his cigar factory in Tampa and again manufacture the popular "C. H. S.," retailing at five cents.

Mr. Antuono closed his factory and discontinued the manufacture of this brand several months ago on account of the high cost of production, and in resuming operations Mr. Antuono announces that due to the high cost of producing this high-grade cigar he will employ no salesmen but will be glad to communicate with interested parties direct from the factory.

SANTAELLA OFFICIALS INSPECT CONNECTICUT PACKINGS

Antonio Santaella and Mariano Alvarez, of A. Santaella & Company, Tampa, manufacturers of the "Optimo" will arrive in New York City this week and will journey from that point to Hartford, Conn., to look over the shadegrown packings there.

ROWEN ELECTED PRESIDENT OF NATIONAL BOARD

James I. Rowen, of Cleveland, was elected president of the National Board of Tobacco Salesmen's Associations at their annual meeting in Cleveland, Ohio, on December 28th. He succeeds E. M. Freeman, who has served as president of the board for the past three years. Mr. Freeman was re-nominated for election but declined to accept on the grounds that he could not continue to give the time necessary.

Other officers elected are: E. J. Mulligan, of Boston, first vice-president; Albert Freeman, of New York, second vice-president; Abe Brown, of Newark, third vice-president; Charles D. Coleman, fourth vice-president; Sidney Cahen, secretary; Max Berliner, treasurer, Board of Governers; J. J. Ollendorff and A. J. Sillett, first district comprising New York; P. J. Fitzmaurice and Irving Frishberg, second district comprising Boston; John Martin and Jack M. Waldor, third district comprising Newark; R. L. McBrian, Chicago, and Jesse W. Elson, Cleveland, fourth district.

After all business had been transacted on the second day and just before adjournment was taken Sidney Cahen presented Mr. Freeman with a handsome gold watch as a token of the esteem which the members of the organization held him.

The next annual meeting of the association will be held in Chicago on December 28 and 29, 1927.

IMPORTS OF U. S. TOBACCO IN ENGLAND SHOW INCREASE

British imports of merchandise during the first nine months of 1926 were valued at £905,747,000, as compared with £965,945,000 during the same months of 1925. In these totals, imports of American products and manufactures accounted for £152,000,000 in the 1926 period and £169,000,0000 in that for 1925.

Excluding imports of coal and cotton, which were abnormally high, the volumes of other American products generally were equal to those imported in the 1925 period. The 1926 showing is considered satisfactory, in view of the dislocation of trade resulting from the coal stoppage. Recent increases in ocean freight rates have seriously affected sales of certain classes of American manufactured articles. On the other hand, the anticipated general trade revival in Great Britain should favorably affect the general sale of American goods there.

Imports of American unmanufactured tobacco increased approximately 10 per cent. in quantity over the previous year, while the increase in American cigarettes approximated 30 per cent. There is an expanding demand for all tobacco products.

JOHN FOEGE PASSES AWAY

John Foege, Sr., well-known cigar manufacturer, of Richmond, Va., passed away in St. Petersburg, Fla., on Saturday morning, January 1st, and funeral services were held from the home of his son, John, Jr., on Riverside Drive, Westhampton, Va., on the following Tuesday afternoon.

Mr. Foege was born in Hamburg, Germany, and came to this country in 1874, where he took up portrait painting. In 1886 he established the business now known as John Foege & Son.

He is survived by his widow, one daughter, one son and five grandchildren. He was seventy years of age.

PHILADELPHIA.

NO CHANGE IN PERSONNEL OF CONGRESS COMPANY

According to a letter sent to all jobbers of "La Palina" cigars by the Congress Cigar Company, following the announcement that the Porto Rican-American Tobacco Company had purchased the controlling interest in the Congress Company, there will be no change whatever in the personnel or policies of the Company.

The letter reads as follows:

"Gentlemen: We wish to advise you, as one of our distributors of our famous La Palina brand of cigars in your territory, that on Thursday, December 30th, both Samuel and Jacob Paley have finally decided on, and concluded negotiations with the Porto Rican-American Tobacco Company, by which Samuel and Jacob Paley have sold a very substantial block of Congress Cigar Company, Inc. stock to the Porto Rican-American Tobacco Company.

The Congress Cigar Company, Inc., will continue under the personal management of Samuel and Jacob Paley and the entire personnel of the organization. There will be no changes which will in any way affect the Congress Cigar Company, Inc.

We can assure you that our policy in the future will be identically the same as it has been in the past, with the view of furthering the success of the La Palina brand of cigars, and of our continued co-operation with our distributors.

Very truly yours,
CONGRESS CIGAR COMPANY, INC.,
Jacob Paley, *Vice-President.*"

HERBERT WEIL JOINS EISENLOHR

Herbert Weil, well known throughout cigar manufacturing circles, has joined the Otto Eisenlohr and Brothers, organization in an executive capacity, following a lapse of a few years in which he has held aloof from the cigar industry. During his absence from the fold it is rumored that he has been taking a keen interest in radio.

CONGRESS EARNINGS SHOW INCREASE

According to a statement by Luis Toro, president of the Porto Rican-American Tobacco Company, which recently acquired control of the Congress Cigar Company, earnings of the Congress Company for the year 1926 were equal to approximately $6 per share, as compared with $4.95 per share during the year 1925.

"BOLD" PERFECTO NOW FIVE CENTS

The town is well covered with announcements stating "Great News—the good old 'Bold' back to five cents," and it has caused a steady call for this popular brand among the retailers here. I was in a cigar store the other day when a customer came in and asked for that "Good Old 'Bold' " that he saw advertised so much, and the storekeeper reluctantly admitted that he had not received his supply yet, and the customer turned around and walked out. Which looked to me as though "he knew what he wanted."

NICKEL "CINCO" GOING BIG

The famous old "Cinco" londres, in the old style packing, made its prompt appearance on the counters in Philadelphia and vicinity with the coming of the new year and met with a hearty response from cigar smokers. Calls immediately began coming in to the Eisenlohr headquarters from other parts of the country for a supply of this size, and they will all be taken care of just as soon as production can be brought up to meet the demand.

CORAZA CIGAR FACTORY MOVES

The manufacturing of the "Marshall Field" cigar, a product of the Coraza Cigar Company, Seventh and Cherry Streets, Philadelphia, has been removed to Perkasie, Pa., since January 1st. Howard F. Pent, president of the company, is well satisfied with the progress made by his brand during 1926 and is anticipating a further advance in the popularity of the "Marshall Field" in 1927.

THIEVES TAKE CIGARS AND CIGARETTES

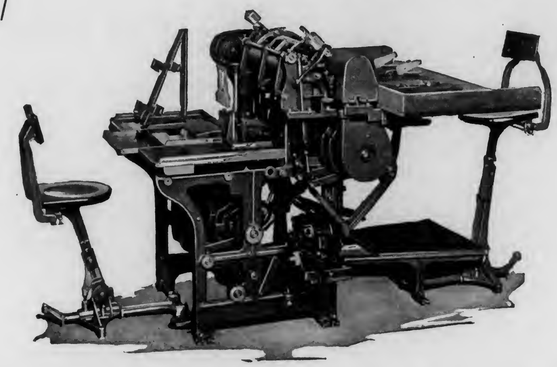
The store of Mrs. Ida Anderson, Fifth and Byron Streets, Camden, N. J., was entered by thieves on Monday night and about $15 worth of cigars and cigarettes were stolen. The robbery was discovered when Mrs. Anderson opened her store the following morning. No trace of the robbers could be found.

CHARLES F. ALTHAUS A VISITOR

Charles F. Althaus, well-known cigar box manufacturer, of New York City, arrived in Philadelphia on Thursday for a visit. Mr. Althaus was registered at the Benjamin Franklin Hotel.

It's Here!

-a real long Filler Bunch Machine



THE MODEL T UNIVERSAL

For High Grade Work

PRODUCES spongy, free-smoking bunches—the equal of hand work in every respect. Fillers are blended by this machine in any proportion desired—or one type of filler only may be worked.

Any size or shape—both right or left-hand bunches—can be made on the same machine.

With two operators, it produces 450 to 500 uniform, free-smoking bunches an hour.

Can be used on mould work—bunches can be rolled fresh by hand—or in conjunction with automatic rolling machines.

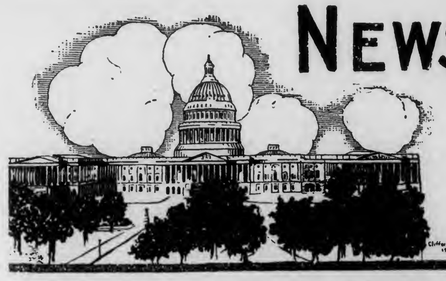
DEMONSTRATION ON REQUEST.

PRICE $1750

Complete ready to run, with individual motor, drive equipment and chairs, as shown; F. O. B. Newark, N. J., U. S. A.

See this Machine at the Tobacco Show in New York Week of January 17th to 22nd

UNIVERSAL TOBACCO MACHINE CO.
40 East 34th Street, New York, U. S. A.
Factory, Newark, N. J., U. S. A.



NEWS FROM CONGRESS AND FEDERAL DEPARTMENTS

FROM OUR WASHINGTON BUREAU 622 ALBEE BUILDING

Cuban Parcel Post Bill to Have Rehearing

ANOTHER attempt to secure action at this session of Congress on the Green bill to lift the restrictions on the importation of Cuban cigars by mail, demanded by the Cuban Government as a requisite to the adoption of a permanent parcel post convention, is to be made in the near future. Following considerable discussion of the measure, which was once shelved by the House Committee on Ways and Means, it was agreed that the committee should hold hearings on the question following the conclusion of its consideration of the bill providing for the manufacture of whisky under Government control, on January 14.

Extensive hearings were held on the measure last session, at which Charles E. Dushkind, general counsel of the Tobacco Merchants Association, and members of the industry presented arguments against its adoption as a means of permitting the Cuban manufacturers to undermine the domestic market. Following those hearings the bill was shelved, and remained quiescent until early this month when Representative Hadley of Washington sought to have it brought up for reconsideration.

Considerable argument developed as to whether a bill once shelved could be revived by less than a two-thirds vote of the committee, but an agreement was finally reached which resulted in the hearings being set. The exact date for the hearings cannot be set until it is known definitely how long the committee will be in disposing of the liquor bill.

U. S. Board of Tax Appeals Will Probably Be Enlarged

Provision for the material expansion of the United States Board of Tax Appeals is made in the independent offices appropriations bill for the fiscal year 1928, now before Congress, in which the board's appropriation is increased from the original estimate of $570,000 to $712,780.

Since its creation there have been filed with the board approximately 22,000 appeals, averaging $16,000 a case, or involving an aggregate of about $350,000,000 in taxes, of which some 8000 cases, involving over $128,000,000, have been disposed of, the House Appropriations Committee was told by J. Gilmore Korner, Jr., chairman of the board, during its hearings on the bill. Appeals are now being received at the rate of about twenty a day, and while the board has increased the speed with which cases are handled, it is possible with the present staff only to keep current with incoming work, Mr. Korner said, adding, "We are like Alice in Wonderland, who had to run like the dickens to stay in the same place."

Department of Labor to Gather Accident Statistics for Tobacco Industry

Establishment in the Bureau of Labor statistics of the Department of Labor of a division to collect and analyze statistics of accidents to workers in the tobacco and other industries, with a view to reducing industrial hazards, has been approved by the House of Representatives in adopting a bill introduced by Congressman Rathbone of Illinois.

The proposal to establish the division was the outgrowth of a conference called by the Secretary of Labor last spring, at which the industrial loss through accidents was discussed. It was then estimated that from 12,500 to 35,000 deaths occur annually as a result of such accidents, the total number of which approximately 2,500,000 a year, and that over 100,000 persons suffer permanent partial disability. Among the results of these accidents are $200,000,000 paid out annually to workmen or their dependents in insurance or compensation, the loss of over 300,000,000 working days by injured employees and a potential economic loss of $1,000,000,000.

The new division would analyze all accident reports with a view to determining causes, effects and occupational distribution, and make public the results of such investigations in order that the industries might adopt proper safeguards to reduce accidents at the points shown by the division's studies to be most hazardous. It also proposed to establish a museum in which will be exhibited approved devices for the safeguarding of machinery and protection of employees.

Internal Revenue Commissioner Cannot Change Established Inventory Methods of Taxpayers

The Commissioner of Internal Revenue may not disturb inventory methods used consistently and uniformly by a taxpayer over a term of years, and which reflect his income accurately, in such a way as to distort the actual income, it has been held by the United States Board of Tax Appeals, even though the taxpayer's methods may be faulty.

This has been the consistent policy of the board, it is pointed out, and it has at all times emphasized the paramount necessity of uniformity. Regardless of the reasons actuating the change, it is indicated, inventory methods adopted by the commissioner in the auditing of returns will not be approved unless they are uniform at both the beginning and close of a year and do not distort the actual income of the taxpayer.

"Even if the entire practice of the taxpayer had been erroneous," the board has stated, "the commissioner clearly erred in insisting upon a change in method at the close of the year without making and

(*Continued on Page 14*)

CIGAR AND TOBACCO FIRMS RECEIVE TAX REBATE

The following cigar and tobacco firms have been granted a rebate on their Federal taxes paid for the fiscal year ending June 30, 1926, on account of taxes illegally collected:

MacAndrews and Forbes, Camden, N. J., $14,260.98; American Sumatra Tobacco Company, $17,913.90; William DeMuth & Company, $6,432.34; Cuban Tobacco Company, Incorporated, $9,795.24; American Exchange Cigar Company, $563.41; Falk Tobacco Company, Incorporated, $873.96; Melachrino & Company, Incorporated, $593.46; Standard Commercial Tobacco Company, $1,590.41; United States Tobacco Company, $7,667.10; Richard C. Bondy, $116.56, and G. W. Faber, Incorporated, $1,464.23.

DUKE ESTATE AMOUNTS TO $53,451,778

According to an account of the James B. Duke estate, just filed by the executors at Somerville, N. J., the estate has now shrunk to $53,451,778 on account of payments of numerous bequests, taxes and expenses.

At the time of Mr. Duke's death in October, 1925, the estate amounted to $86,309,140, which amount was increased to $89,704,859 through accrued interest and miscellaneous items.

The bulk of the estate was left to Mr. Duke's wife and fifteen-year-old daughter, but $10,000,000 was left to the endowment fund of the Duke University at Durham, N. C., and an additional $7,000,000 of the residue.

The executors of the estate are Mrs. Nanaline Duke, George H. Allen and William R. Perkins.

PIPE CAUSES DEATH OF 106-YEAR-OLD SMOKER

Mrs. Mary Fitzpatrick, of Linaburg Station, Maryland, was found dead on the floor of her home last week by her son, with the clothing all burned from her body. She was 106 years old and an inveterate pipe smoker and it is supposed her clothing was ignited when she was lighting her pipe.

BERMAN AGAIN JOINS TOBACCO PRODUCTS CREDIT ASSOCIATION

Nathaniel Berman, well known to the tobacco trade, announces that, effective January 1, 1927, he has again assumed complete control of the operation of the Tobacco Products Credit Association, the national organization and medium for the conservation of credit exclusively for the cigar, tobacco and allied trades throughout the United States and Canada.

The offices of the association are now located at 81 Fulton Street, New York City, where Mr. Berman will continue to serve the trade efficiently and thoroughly, and all matters referred to the association will receive his best personal attention.

MISS MABEL BROWN TO WED JAMES POLLAK

Announcement of the engagement of Miss Mabel Brown, daughter of Gerson J. Brown, vice-president of the American Cigar Company, was recently made at a dinner which was given at the home of her parents, at 995 Fifth Avenue, New York City.

Mr. Pollak, is the son of Maurice Pollak, a Cincinnati steel magnate, and is at present studying at Cornell University, while Miss Brown is a student at Smith College.

Both parties are at present receiving the hearty congratulations and best wishes of their many friends.

STOCKHOLDERS OF P. R.-AMERICAN BEING OFFERED ADDITIONAL STOCK

The Porto Rican-American Tobacco Company is offering to its stockholders 31,577 shares of class "A" common with voting power, $100 par, and 63,155 shares of class "B" common without voting power, no par, for subscription on the basis of one-half share of "A" and one share of "B" for each share now held. The new stock is offered in units of one share of "A" and two shares of "B" at $150.

NUMBER OF CIGAR FACTORIES IN OPERATION INCREASED IN 1925

According to figures recently issued by the Internal Revenue Department the number of cigar factories in operation during the year 1925 showed a substantial increase over the year 1924. The increase was principally in very small factories manufacturing less than 500,000 a year. The number of factories classified according to their production is shown below:

Output—Cigars 000 Omitted	Number of Factories 1922	1923	1924	1925	Production 1922 Per Cent	1923 Per Cent	1924 Per Cent	1925 Per Cent	Average Production Per Factory 000 Omitted 1922	1923	1924	1925
Under 500	10,775	9,282	8,755	9,789	11.19	12.42	10.59	10.15	69	93	79	67
500 to 1,000	471	420	339	282	5.	4.25	3.63	3.12	713	703	707	714
1,000 " 2,000	273	284	240	213	5.81	5.78	5.10	4.72	1,429	1,415	1,404	1,432
2,000 " 3,000	140	136	113	106	5.14	4.80	4.14	4.03	2,465	2,451	2,420	2,463
3,000 " 4,000	77	108	74	65	3.96	5.40	3.88	3.53	3,461	3,472	3,457	3,506
4,000 " 5,000	67	56	59	50	4.49	3.60	3.98	3.43	4,503	4,472	4,450	4,435
5,000 " 10,000	169	177	166	152	17.52	17.98	17.80	16.98	6,970	7,059	7,073	7,221
10,000 " 20,000	84	96	77	77	16.68	18.48	15.71	16.54	13,347	13,381	13,459	13,879
20,000 " 40,000	42	34	39	34	18.46	13.22	16.04	15.66	29,551	27,031	27,128	29,775
Over 40,000	7	12	15	18	11.75	14.07	19.13	21.84	112,880	81,473	84,122	78,411
Total	12,105	10,605	9,877	10,786	100.00	100.00	100.00	100.00	555	655	667	599

NOTE: The number of factories shown does not reflect the number of manufacturing concerns. Each licensed factory is counted as a separate factory. In other words, where a manufacturing concern operates more than one factory, each factory, for the purpose of this table, has been counted as a separate unit.

1927 WAR AGAINST CUTTERS IN ENGLAND

T. T. A. C. Clear Decks For Action

We understand that the methods adopted by "cutters," of obtaining supplies are many and devious, but so are the plans for combating their misplaced energies. Not a few have found this to their cost, and it is gratifying to learn of the unpleasant reception often accorded these interlopers by the loyal members of the trade.

A notorious cutter, we are informed, recently paid a visit to London, but returned to his native (?) city a sadder and wiser man. Prior to the activities of the T. T. A. C., this gentleman appears to have found it no difficult task to obtain all the supplies he required from London, Manchester, Liverpool, and Birmingham. This same individual was, therefore, much surprised to find that he received a very different reception on his visit to the Metropolis last month; to use his own words: "In some instances I was nearly thrown off the premises." We hope all tobacconists will similarly treat all such enquirers and thus earn the appreciative thanks of their fellow traders in assisting to "scotch" the stealthy activities of all such intruders in the tobacco trade.

It is found in many cases—in fact, in most cases—that these cutters and suppliers of cutters are dealers in many other commodities and, therefore, do not rely on the tobacco trade for their livelihood; let them confine their practices to those trades where either there is no schedule or, being one, it is only honoured in the breach because those trades are sufficiently apathetic to allow such a condition to continue.

All tobacconists are warned to be on their guard. The bona fides of a new trade customer *must* be established before supplying wholesale. Cutters, not now finding it too easy to obtain supplies, are employing men to buy goods for cash anywhere and everywhere. It must be made impossible. Any man who is found supplying a cutter, directly or indirectly, will be liable to have his supplies stopped forthwith. It may create a hardship, but drastic steps are necessary and are about to be put into operation in order to cleanse the trade for its own good. Cutters must not be able to obtain supplies and the sooner they reform the better for themselves and everybody else. 1927 is going to see a war on all pirates and no quarter will be given. The decks are cleared for action and the legitimate trader is determined.

We are informed that there is no attempt or desire to boycott anyone provided that he will conform to manufacturerers' terms and conditions of sale as is being done by all those tobacconists who do not treat agreements as "scraps of paper." This organisation was set up by the distributive section of the trade for the sole purpose of securing the maintenance of agreements as all loyal members of the trade naturally object to others reaping the benefit of their loyalty.—*Tobacco,* London.

MISS PAULINE WEMMER WEDS TODAY

Miss Pauline Wemmer, daughter of Henry G. Wemmer, vice-president and general manager of the Deisel-Wemmer Company, Lima, Ohio, will wed George Emmet Hamilton this evening in Lima, Ohio.

The ceremony will be performed in the Reformed Church in Lima, and a wedding reception will be held in the Lima Club following the ceremony. May they have a long life and a happy one.

THE UNRECORDED MORTGAGE

By M. L. Hayward

If X owns land, mortgages it to Y, who fails to put his mortgage on record, then Z buys the land in good faith, for value, and without any knowledge of Y's mortgage, Z's recorded deed of the land will hold it as against's Y's unrecorded mortgage.

This is the practically universal doctrine of the American courts, on the ground that the laws requiring registration are for the protection of good faith purchasers, and are to be liberally construed to effect that purpose.

Take a case, however, where X gives a mortgage to Y, which Y fails to record, then the local tobacco dealer gets a judgment against X, and attempts to sell the land under his judgment.

Does the judgment take priority over the unrecorded mortgage?

On this point the general rule is that if the dealer obtains his judgment without any knowledge of the existence of Y's mortgage the judgment attaches to X's interest in the land as shown by the public records, thereby cutting out the unrecorded mortgage.

"The same rule must be applied where the protection the statute affords is claimed by a judgment creditor. He must have become such after the conveyance was made, or the encumbrance created, the failure is record which may mislead him to belief that the property is standing upon for seizure," says one state court in laying down this rule, and there are Alabama, Arkansas, Colorado, Illinois, Minnesota, New Jersey, North Carolina, Ohio, Pennsylvania and Virginia decisions to the same effect.

On the other hand, the general rule is that if the dealer has notice of the unrecorded mortgage at the time of obtaining his judgment, then the unrecorded mortgage ranks first.

There are Pennsylvania decisions, however, holding that under statutes of that state notice makes no difference, and Z is still entitled to priority.

Suppose, now, that the dealer obtains his judgment without any knowledge of the unrecorded mortgage, so that he is entitled to priority over the mortgage, sells the land under an order of the court and Z, who knew of the existence of the mortgage, bids it in. Does Z get a good title?

On this point the rule is that the dealer's want of knowledge also protects the purchaser at the execution sale.

On the other hand, the rule that a judgment creditor without notice takes priority over a previous unrecorded mortgage is not unanimous, and some courts hold that all that Z can sell under his execution is X's actual interest in the land.

"In short, the filing of the judgment only created a lien upon the interest of the real estate owned by the judgment debtor at the time of the filing of the lien, and if, prior to the filing of such judgment lien, the judgment debtor had mortgaged said real estate, the lien created by filing such judgments was subordinate to such mortgages," says the Oklahoma Supreme Court in laying down this rule, and there are Indiana, Iowa, Kansas, Kentucky, Nebraska, New York and Washington cases in which the same rule is approved.

PRINCESS TAKES KING FERDINAND PIPE AS SOUVENIR OF AMERICA

While in Chicago on their tour of America, Princess Ileana of Roumania, purchased a pipe as a gift to King Ferdinand, and as a souvenir of her trip here.

TARIFF COMMISSION TO REOPEN BAKELITE CASE

After consideration, the United States Tariff Commission announces that a further public hearing in the matter of investigation of alleged unfair methods of competition and unfair acts in the importation and sale of synthetic phenolic resin of Form C and articles made wholly or in part thereof will be held in the office of the Commission, Washington, D. C., on February 8th.

The order reads as follows:

"Upon consideration of the motion filed by Frischer & Co. (Inc.), Richard Ganz, Transatlantic Clock & Watch Co. (Inc.), and the Western Briar Pipe Co., respondents in the above-entitled investigation, of alleged unfair methods of competition and unfair acts in the importation or sale of synthetic phenolic resin of form C and articles made wholly or in part thereof that these proceedings be dismissed or, in the alternative, that the proceedings be reopened for the taking of further evidence with respect to United States Patent No. 1,424,738, and after hearing argument on behalf of said respondents and of the complainants herein, it is this 3d day of January, 1927, *ordered:*

1. That said motion to dismiss these proceedings be, and the same is hereby, denied, without prejudice to any respondent moving to dismiss at the close of the further hearing.

2. That a further public hearing in the above-entitled investigation be held at the office of the United States Tariff Commission in Washington, D. C., at 10 o'clock a. m., on Tuesday, February 8, 1927, at which time and place all parties in interest, including all persons, firms, and corporations concerned as owners, importers, consignees, agents, or otherwise will be afforded opportunity to be present, to produce evidence, and to be heard concerning alleged unfair methods of competition and unfair acts in the importation or sale of articles made of synthetic phenolic resin of form C (except articles made by molding synthetic phenolic resin of form C when mixed with other materials) composed of different colored sections of a phenolic condensation product joined together, including the question of unfair methods of competition or unfair acts by way of infringement of United States trade-marks No. 75266 and No. 170772, and of United States Patent No. 1424738; *Provided,* That said respondents on or before January 15, 1927, shall file with the commission and serve upon the parties who have heretofore entered appearance in this investigation a bill of particulars showing what matters they intend to prove at such further hearing.

3. That public notice of said further hearing shall be given by publishing a copy of this order once a week for two successive weeks, the latest of said publications to be made at least 10 days before said 8th day of February, 1927, in Treasury Decisions, published by the Department of the Treasury, and in Commerce Reports, published by the Department of Commerce, copies of which said publications are obtainable from the Superintendent of Documents, Government Printing Office, in Washington, D. C.; also by posting a copy of this order for 30 days prior to said 8th day of February, 1927, at the principal office of the Tariff Commission in the city of Washington, D. C., and at the office of the commission at the port of New York; and

4. That notice of said hearing shall also be given by mailing, registered, postage prepaid, a copy of this order, certified by the Secretary of the Tariff Commission under its seal, to all parties who have heretofore entered appearance in this investigation and to such other persons, firms, and corporations as may be concerned in the subject matter hereof and whose names and addresses are or shall become known to the Secretary of the Tariff Commission before the return day hereof.

By the United States Tariff Commission.

THOMAS O. MARVIN, *Chairman.*

I certify that the foregoing is a true copy of an order of the United States Tariff Commission passed on the 3d day of January, 1927.

JOHN F. BETHUNE, *Secretary.*"

METRIC VICTORY FORECAST FOR 1927

That the United States during the present year will take final legislative action to place its merchandising on the decimal metric basis in weights and measures was the declaration made at the annual executive conference of the All-America Standards Council, held in San Francisco, January 6th.

"Metric legislation is now prominent before both houses of Congress," stated Aubrey Drury, director of the council, "and when a vote is called, victory appears assured for the metric standards, which are on the convenient decimal ratio, like our dollars-and-cents currency. A recent canvass of the United States Senate has indicated an almost certain majority for metric adoption.

"Obstructionists have always fought bitterly to kill in committee any metric action. The great basic strength of this issue in Congress was shown the one and only time it was allowed to come up for a general vote. In the House of Representatives, the Stone Metric Bill successfully passed two of the necessary three readings, but after a dispute on rules of order it was recommitted to the Committee on Coinage, Weights and Measures on request of its author, with expectation of a later vote, indefinitely delayed. The metric legislation was never defeated in a general vote in Congress. It can and will win in the 1927 vote.

"The metric issue has won overwhelming victories in more than forty of the great parliaments of the world. At one time a metric standards bill passed the House of Lords in Britain; at another, lacked only five votes to win in the House of Commons. The House of Representatives in Australia has endorsed the decimal weights and measures by a vote of 36 to 2. All civilized nations except the United States and the British Commonwealths are now on the metric basis in merchandising, and British units are largely different from ours."

Declaring that decimal metric weights and measures for the United States have been endorsed by seven Congressional committees, but with never a general vote in Congress, metric advocates throughout the country are urging a "show-down" in 1927 and predict a definite victory at the roll-call.

REYNOLDS 25 PER CENT. STOCK DIVIDEND

The board of directors of the R. J. Reynolds Tobacco Company, Winston-Salem, N. C., on Thursday of this week declared a 25 per cent. common stock dividend payable February 15th in the new class "B" common, at par, to stockholders of record February 1st.

It is the intention of the board to continue the present dividend of $1.25 per share on both the old and the new issue.

News from Congress

(*Continued from Page 10*)

allowing a compensatory change at the beginning. However faulty the taxpayer's inventory method was, we believe that greater weight should be given to consistency than to any particular method of inventorying or basis of valuation so long as the method or basis used substantially reflects the income."

Nation-Wide Air Service for Express Packages Planned

The first steps toward the inauguration of a nation-wide air service for the transportation of express matter have recently been taken by the American Railway Express Company in the signing of contracts with the National Air Transport Company for the transportation of packages from New York to Dallas by way of Chicago, it has been reported to Washington.

In addition to this service, soon to be put into operation, it is understood the express company has under consideration arrangements with other air companies for services to other important points which, if carried out, would in the near future provide an air express service of national scope, bringing Eastern business men within forty-eight hours of almost any point in the country.

Reports to the air service of the Department of Commerce indicate that by July 1 more than 4000 registered planes will be operating over approximately 10,000 miles of commercial airways. Under regulations effective January 1 all planes and pilots will have to undergo examination and secure a license before being permitted to operate, and a regular inspection service is to be maintained, similar to that operated by the Bureau of Navigation and the Steamboat Inspection Service for vessels and officers.

A tremendous impetus to commercial aviation has been given by the adoption of legislation providing for inspection and licensing. Several of the lines now in operation are being run at a profit, and it has been demonstrated that there is a profitable field for the air transportation of mail and express matter. General passenger service, however, will not be inaugurated until faster and more comfortable planes are perfected, it having been found that present types are not well suited for long distance passenger carriage.

1926 CANADIAN CROP REDUCED

The 1926 tobacco crop of Canada is officially estimated at 28,824,000 pounds from an acreage of 33,356 acres compared with last year's crop of 29,266,000 pounds harvested from an acreage of 27,825 acres. This year's crop which early in the season promised to be the largest one ever grown in Canada was considerably damaged by unfavorable weather conditions during the harvesting and curing season. The Dominion Bureau of Statistics estimates a loss of 7,557,000 pounds of tobacco which reduces the total crop from 36,381,000 pounds to 28,824,000 pounds as stated above. It is stated that some of the crop estimated as lost may be salvaged, the figures given represent the closest estimate.

MR. A. MIRANDA'S AMERICAN EXPERIENCE

Mr. A. Miranda, of Miranda, Ltd., New North Road, London, N., has just returned from U. S. A., where he has been organising the new factory of Miranda Cigarette Corporation, 4, West 16th Street, Fifth Avenue, New York. His visit to the States has been of brief duration—he started in October—but it has been long enough to put the new factory in good working order and to help in the organising of the "sales" part of the concern. His experience has been a hustle and he has demonstrated to the good people in the States that an English manufacturer is no whit less energetic and rapid in competent action than they. His short trip has not left much time to make observations outside the work of founding the new factory and business in connection with it, but he has seen enough to bring him very definitely to know that "Miranda's Dream" will be no idle dream there. His admiration of American women as good judges of a cigarette is beyond the ordinary vocabulary of enthusiasm. He sets a good proportion of the immense increase in cigarette smoking there down to the ladies, who, he states, are well able and quite willing to indulge in cigarettes with a good European reputation. Although his work has been to introduce to the States the Oriental ambar-scented "Miranda's Dream," he has seen the great opportunity that awaits the English house who will place on the American market a typical Virginia cigarette, manufactured and got up in English style. He found that English-manufactured goods were in great demand and that Englishmen were received with sympathy and helpfulness. Mr. Miranda took with him the whole of the machinery required for the installation of the factory. A preliminary skirmish, on a modest scale, was made by the issue of 570 samples, which resulted in immediate orders for 60,000 cigarettes. This is only one of the indications from which Mr. Miranda concludes that the American public is well-worth catering for; that they are willing and ready to try out new brands, and that the prosperity of the country is such that success waits upon efforts to adequately meet the demand. Mr. Miranda's reception was so hospitable and in all ways so pleasant, that it was with some reluctance he tore himself away from the new field of his endeavours. However, his presence was required on this side, and he has been fortunate in having his son, Mr. B. Miranda, to leave in charge of the American business as vice-president and secretary of the new corporation. Mr. B. Miranda has been trained by his father in the London factory and will be well able to maintain the traditional superiority of the cigarettes and their get-up which have made them a success on this market.—*Tobacco,* London.

1927 GEORGIA CROP WILL BE INCREASED

County Agent D. K. Young, of Georgia, has announced that he anticipates the need of two hundred additional tobacco barns in Colquitt County to take care of the increase in the 1927 tobacco crop of that district. Most of the growers have already planted their seed beds and it is expected there will be a 50 per cent. increase in the acreage of tobacco fields as compared with the year 1926.

Despite the increase in Georgia production in 1926 it is said that no additional warehouses will be needed in the marketing of that crop as the existing houses can easily take care of 100,000,000 pounds.

BY ACTUAL TEST, AMOMG THE BEST

FREE-BURNING is an indispensable quality of all first grade tobaccos. Soils which contain a large proportion of chlorides, produce a kind of leaf which almost always burns with difficulty.

TESTS made of the lands of Porto Rico have demonstrated that they are free of chlorides; and instead, there is found in them a great amount of magnesia, which has a decided influence in the quality of the tobacco.

PORTO RICAN tobacco holds a place with the best grown anywhere. Its smooth, fragrant, free-burning characteristics completely satisfy the fancy of American smokers who prefer a good mild cigar at a reasonable price. Porto Rico tobacco is imported free of duty.

THE DEMAND for this tobacco on the part of manufacturers, to be used wholly or blended in their cigars, consumed the entire 1925 crop. The present harvest is enjoying a briskly moving market.

This is THE Porto Rico Year

The Government of Porto Rico, as a protection for all buyers of its genuine native tobacco, requires that a guarantee stamp be affixed to all tobacco or tobacco products originating in Porto Rico. Look for these stamps in all your purchases.

Booklet containing full information of Porto Rican tobacco gladly supplied upon request

GOVERNMENT OF PORTO RICO
TOBACCO GUARANTEE AGENCY
F. LINARES, Agent
1457 Broadway, New York

COUNCILLOR MR. W. W. KELLY'S 15 CIGARS A DAY

"I never bother with pipes or cigarettes. When I smoke I smoke. I have a cigar in my mouth when I go to bed at night, and I put one between my teeth when I get up in the morning." That is the assertion of Mr. W. W. Kelly, the hale and hearty septuagenarian Councillor of the Liverpool Corporation, who is to defend the name of Britain against the world in the matter of cigar-smoking. "I smoke all through the day," he adds, "and I am rarely seen without a cigar in my mouth. I am convinced that smoking is good for the health. Although I am 73 years of age, my nerves are in a splendid condition, my digestion is perfect, and I always sleep like a top. What more could a man desire? Cigars have been a part of my life, and have helped me to win my successes, for their moral support in time of business difficulty has been inestimable. As to this competition of cigar-smoking, I have no doubts regarding the result. I know I am the world's champion cigar smoker, and I am prepared to back myself against all comers, and to vindicate the claim of the British race to the possession of the most discriminating smokers. A good cigar is a healthy cigar, and a man who smokes a good cigar is therefore, as a rule, a healthy man. That is why I smoke a Havana."

When Councillor Kelly picked up the gauntlet thrown down by the American cigar smoker, Mr. Marshall Robbins, of New Jersey, U. S. A., he did it with a full sense of the qualifications of the challenger, says the "Greenock Herald." Mr. Robbins is a chemical manufacturer, 79 years of age, and claims to have smoked 25 cigars a day since he was 12 years of age. That is a tall claim, but it did not frighten Mr. Kelly, who has never known anything but success throughout his daily life as an owner of theatres.

Mr. Kelly is one of the most notable personalities on Merseyside. His handsome figure—he stands six feet in his socks, and is of proportionate build—is as well known as that of any public man in Liverpool. There are three things that add to his striking appearance. He always wears a silk hat. His Havana is his constant companion. His frock coat is always adorned with a beautiful buttonhole. Indeed he has for many years held out the challenge that anyone who met him out of doors without his buttonhole could claim a five-pound note. He has only been caught once.

"For forty years, ever since I was 33 years of age, I have smoked 15 cigars a day," he explained. "That brings my total to somewhere in the region of a quarter of a million. I don't suppose I'll ever reach the million, although I would be very happy to go on smoking the other three-quarters provided the cigars were as good as those I have smoked up to now. Recently, to my great delight, I got the Liverpool magistrates to sanction smoking in my theatre, the 'Shakespeare.' So now there is nothing more I desire except to beat the American. It is a treat to me to be able to smoke in any part of my own theatre instead of having to drop my cigar whenever I go into the 'house' for a moment. Men of my age have been suffering acutely during the great heat this summer; but with my weed in my mouth I am independent of the ice-cream man. Pass me a cigar!'"—*Tobacco,* London.

ERNEST ELLINGER & COMPANY SOLD TO VAN BAALEN

The old established leaf tobacco firm of Ernest Ellinger & Company, with offices at 166 Front Street, New York City, and with an office also in Havana, has been purchased by the newly-organized firm of Wm. Van Baalen, Inc., and the Havana leaf tobacco business will be carried on by the new owners on an enlarged scale.

William Van Baalen, who is the president of the newly-organized firm, has been associated with the leaf tobacco industry for the past twenty-five years, and has been associated with Ernest Ellinger & Company for the past sixteen years. Part of that time as western representative of the firm, and for the last nine years as manager.

With Mr. Van Baalen in the company, are August Ulrich, who is the vice-president, and Moritz Neuberger, who is secretary-treasurer.

Mr. Ellinger will retire from active business, and the other members of the Ellinger firm will be retained with the new company.

LEADING TOBACCO MANUFACTURING STATES

The leading States in the manufacture of tobacco products are as follows in the order named:

In the manufacture of: Cigars—Pennsylvania, New York, Ohio, Florida, New Jersey, Indiana and Michigan; Little Cigars—Maryland, Pennsylvania, North Carolina, New York and Virginia; Cigarettes—North Carolina, New York, Virginia, New Jersey, Pennsylvania and California; Large Cigarettes—New York, which produced 90.37 per cent. of the total manufactured; Plug Tobacco—Missouri and North Carolina; Twist—Missouri, Tennessee and Kentucky; Fine-Cut—Illinois, Michigan, New Jersey and New York; Smoking Tobacco—North Carolina, Ohio, Kentucky, Illinois, New Jersey, and West Virginia; Snuff—Tennessee, New Jersey and Illinois.

R. M. GANS TO AGAIN ENTER PORTO RICAN TOBACCO TRADE

R. M. (Bob) Gans, who has recently resigned from the Congress Cigar Company after a three years' association with the Porto Rican leaf department of that company, is reported to be about to re-enter the Porto Rican leaf tobacco trade as an importer and packer.

Mr. Gans has had wide experience in the packing and selecting of Porto Rican leaf, and is thoroughly familiar with the cigar manufacturer's requirements, so that his complete success can readily be anticipated.

UNITED EMPLOYEES REWARDED AT CHRISTMAS

United Cigar Store employees who had been with the company a sufficient number of years to establish their loyalty to the company were the happy recipients at Christmas time of a personal letter from president, C. A. Whelan, complimenting them on their faithful service to the company, and as a substantial token of the appreciation of the company a stock certificate of the United Cigar Stores Company was attached to the letter.

LICHTENSTEIN TO VISIT EUROPE

Julius Lichtenstein, president of the Consolidated Cigar Corporation, expects to leave the latter part of this month for a visit to Europe where he will take a well-earned rest in Southern France. Mr. Lichtenstein will visit the Sumatra inscriptions at Amsterdam as a buyer of his company's requirements before returning to New York.

© Mishkin, N. Y.

We who sing must be extra cautious about our throats. I get my greatest enjoyment from Lucky Strikes because I find they do not affect my voice.

Giovanni Martinelli

The Priceless Voice of Martinelli

Why He Recommends Lucky Strike —Because "It's Toasted"

GIOVANNI MARTINELLI, famous tenor of the Metropolitan Opera of New York City, is a great singer and he prefers Lucky Strikes for two reasons—greater enjoyment and throat protection.

Lucky Strikes have become the favorites of men whose priceless voices thrill their audiences, as they have with the millions, because, first, they afford *greater enjoyment,* and, second, they are certain not to irritate even the most sensitive throat.

The world's finest Turkish and domestic tobaccos, properly aged, perfectly blended, give them their richer flavor.

But in addition, a costly extra process—toasting for 45 minutes—develops the hidden flavors of the choicest tobaccos and at the same time removes all "bite" and harshness.

Smoke Lucky Strikes. They give added pleasure—you'll like them.

"It's toasted"

Your Throat Protection

BUYERS' GUIDE

CIGAR BOXES

NIC. ALTHAUS CO. MANUFACTURERS OF HIGH GRADE CIGAR BOXES CEDAR SAW AND PLANING MILLS LABELS, RIBBONS, CIGAR MAKERS SUPPLIES TEL. ASHLAND 6242 ESTABLISHED 1875. 657-641 EAST 17TH ST. NEW YORK.

F. BRECHT'S SONS
CIGAR BOXES
109 N. Orianna Street
PHILADELPHIA, PA.

Monroe Jarrett Sons
WOODEN CIGAR BOXES
TRADE *JARSO* MARK
Randolph and Jefferson Streets
Philadelphia, Pa.

Tobacco Merchants' Association Registration Bureau, 5 Beekman Street NEW YORK CITY

Schedule of Rates for Trade-Mark Services
Effective April 1, 1916.

Registration,	(see Note A),	$5.00
Search,	(see Note B),	1.00
Transfer,		2.00
Duplicate Certificate,		2.00

Note A—An allowance of $2 will be made to members of the Tobacco Merchants' Association on each registration.

Note B—If a report on a search of a title necessitates the reporting of more than ten (10) titles, but less than twenty-one (21), an additional charge of One Dollar ($1.00) will be made. If it necessitates the reporting of more than twenty (20) titles, but less than thirty-one (31), an additional charge of Two Dollars ($2.00) will be made and so an additional charge of One Dollar ($1.00) will be made for every ten (10) additional titles necessarily reported.

REGISTRATIONS

EXCESS:—44,818. For cigars. December 20, 1926. Frank A. Stevens, Columbus, Ohio.
B. F. A.:—44,819. For cigars. December 20, 1926. Benjamin F. Adams, Bangor, Me.
CHARM CITY:—44,820. For cigars. December 10, 1926. Lakeland Cigar Factory, Lakeland, Fla.
TAMPA-TOWN:—44,821. For cigars, cigarettes and tobacco. December 21, 1926. Havatampa Cigar Co., Tampa, Fla.
ARROWHEAD:—44,822. For cigarettes and tobacco. November 26, 1926. Miltiades, Ltd., Inc., New York, N. Y.
J. M. F. SPECIALS:—44,823. For cigars, cigarettes and tobacco. December 2, 1926. James M. Forbes, New York, N. Y.
TENEC:—44,824. For all tobacco products. November 17, 1926. Albert G. Barber, Johnson City, Tenn.
L. A. P.:—44,825. For cigars. December 24, 1926. Benjamin F. Adams, Bangor, Me.
SMOKRITE:—44,828. For smoking tobacco and cigarettes. December 2, 1926. John Weisert Tobacco Co., St. Louis, Mo.
M. P. BUILDING:—44,829. For cigars. January 5, 1927. Revson & Uran, Newark, N. J.
CERCLE D'ORIENT:—44,830. For cigarettes. November 20, 1926. K. Mahakian, New York, N. Y.
CUBAN PRIMED:—44,831. For leaf tobacco. January 10, 1927. N. Goldring, Chicago, Ill.
TRAFFIC CHANGE:—44,832. For cigarettes and tobacco. January 10, 1927. John Weisert Tobacco Co., St. Louis, Mo.

WOMEN AS SMOKERS

According to *Tobacco,* London, it is stated that a non-smokers' society has been formed in London, and is about to enter on a campaign, one of the objects of which will be to attempt to dissuade women from smoking (writes "Peter Simple" in the "Morning Post"). In the 'nineties of last century, when women began, with much coughing and spluttering, to smoke cigarettes, the Victorians did their best to stay the spread of the revolt, without conspicuous success.

In those days a good many women smoked because they thought it was a dashing thing to do, and because it was amusing to tease the tabbies. Today it is quite different. Women smoke for the most part because they enjoy the practice, and there is no use in telling them either that it unsexes them or that a moderate indulgence is destructive of health, because they know that these things are not true. There are, no doubt, non-smokers who would like to make smoking illegal. I never heard of a smoker who wished to make it compulsory. This fact is evidence of the power of tobacco to develop the logical faculty and broaden the mind.

"IN FULL TO DATE"
By M. L. Hayward

The tobacco man had shipped several invoices of tobacco to a new customer, a dispute arose as to the amount due, and the tobacco man, having exhausted his patience and a small box of postage stamps, wrote the customer that the matter would be sued unless immediate settlement were made.

This letter produced some results, as the customer immediately forwarded a check for less than the amount due, as claimed by the tobacco man, and marked it "in full to date."

"I am in receipt of your check, which I will not accept in full, but only in payment of the two larger invoices," the tobacco man wrote in reply.

"If you do not care to accept the check in full payment, kindly return it to me," the customer replied, the tobacco man denied that he received this letter, cashed the check, and sued the customer for the balance due.

"When you cashed my check that settled the whole account," the customer contended.

"But I wrote you that I wasn't accepting it in full," the tobacco man protested.

"True enough, but, according to your own story, you cashed the check before you received my reply to that letter," the customer retorted, and the United States Circuit Court of Appeals in a recent case reported in 2 Federal Reporter (2) 327, ruled in the customer's favor.

"Although the tobacco man wrote the customer that he would not accept the check upon these terms, nevertheless he did accept it with this endorsement thereon, and deposited it in the bank to his credit before he received any reply from the customer to his letter rejecting the check in full payment. Under the admitted facts and circumstances of this case, we do not think the tobacco man can now be heard to say that the check was not accepted by him in full satisfaction of all claims against the customer, accruing prior to that date," was the reasoning of the Circuit Court of Appeals.

CIGAR BOXES

Dependable service—Quality packages—to meet any requirement in the Wooden Containers for Cigars

The WOODEN package is the retainer of AROMA from Factory to Consumer

The Buckley Cigar Box Co., 24 Vine St., DESHLER, OHIO.

After all nothing satisfies like a good cigar

The Buckley Box Co., 1106 West Town St., COLUMBUS, OHIO.

Heywood, Strasser & Voigt Litho. Co.
26th St. and 9th Ave., New York
WESTERN REPRESENTATIVE:
PAUL PIERSON
139 North Clark Street, Chicago, Ill.
Cigar Labels, Bands and Trimmings of Highest Quality

ADVERTISING PAYS

Why Not Try An Ad In The Tobacco World?

PERFECT LITHOGRAPHY
CIGAR LABELS BANDS
American Box Supply Co.
2309 Russell Street Detroit, Mich.
Corner of Grattot Street
Exclusive Selling Agents For
THE CALVERT LITHOGRAPHING CO.

Colorgraphic
LABELS-BANDS-ADVERTISING
WINDOW TRANSPARENCIES
Quality Service
AMERICAN LITHOGRAPHIC COMPANY
NINETEENTH STREET & FOURTH AVENUE — NEW YORK
CHICAGO TAMPA NEW ORLEANS SAN FRANCISCO

Get Business by Mail
60 pages of vital business facts and figures. Who, where and how many your prospects are. 8,000 lines of business covered. Compiled by the Largest Directory Publishers in the world, thru information obtained by actual door-to-door canvass.
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The Standards of America

Lorillard's Snuff, Est. 1760
Rail Road Mills Snuff, Est. 1825
Gail & Ax's Snuff, : Est. 1851

ALL OF THE OLD ORIGINAL

Maccoboys—Rappees—High Toasts Strong, Salt, Sweet and Plain Scotchs
MANUFACTURED BY
GEORGE W. HELME CO., 111 Fifth Ave., New York

SMOKE
DILL'S BEST
"It's A Mighty Fine Pipe Tobacco"
If your jobber is unable to supply you, write us direct and state size desired. Give us the name and address of your jobber.
10c 15c 25c 75c $1.50 SIZES
J. G. DILL CO. Richmond, Va.

ORDER NOW

MANILA is ten thousand miles from the American cigar market. Measured in time, that means from sixty to ninety days difference between buying at Manila and buying in the United States from domestic factories.

To take advantage of the opportunities offered by the Manila trade and to be fully prepared for the heavy demands that always come in April, May and June, the buyer should anticipate his wants and place his orders now.

Jobbers and dealers will help themselves when they help the importers and the Manila factories to maintain adequate supplies to meet normal demands.

List of Manila distributors and importers on application.

THE MANILA AD. AGENCY

C. A. BOND, Manager
15 William Street, New York

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U. S. Department of Agriculture.

FEBUARY 1, 1927

VOLUME 47 No. 3

THE TOBACCO WORLD

IT IS NOW GENERALLY ADMITTED THAT

No Tobacco in the World Combines So Many Essentials to a Good MILD Cigar as

PORTO RICAN TOBACCO

It is a smooth, mild, free-burning leaf, literally teeming with rich, natural fragrance.

Used exclusively in the filler or blended with other tobaccos it gives that ALL DAY satisfaction demanded by the great army of American cigar smokers.

That is why choice Porto Rican leaf is now widely selected by manufacturers of nationally advertised cigars of the mild Havana type—its unusual *combination* of many good qualities are fast being recognized.

And remember this—Porto Rican Tobacco, grown in an American possession, and admitted duty-free, permits you to produce a *better value to the smoker at the price he pays.*

The Government of Porto Rico, as a protection for all buyers of its genuine native tobacco, requires that a Guarantee Stamp be affixed to all tobacco or tobacco products originating in Porto Rico. Look for these stamps in all your purchases.

Write for booklet containing full information on Porto Rican Tobacco. Address your communications to

GOVERNMENT OF PORTO RICO
TOBACCO GUARANTEE AGENCY

1457 BROADWAY *F. LINARES, Agent* NEW YORK, N. Y.

PUBLISHED ON THE 1ST AND 15TH OF EACH MONTH AT 236 CHESTNUT ST. PHILA., PA.

The Rarest Wines - The Best Cigars
ARE IMPROVED IN THE WOOD

CIGARS are a natural product, the same as finest liquors. They, too, are better if allowed to draw additional mellowness and fragrance from the wood.

It is therefore good business to take advantage of this fact, and pack your cigars in WOODEN BOXES.

After all nothing satisfies like a good cigar

The Best Cigars Are Packed in WOODEN BOXES

Volume 47

THE TOBACCO WORLD

Number 3

Established 1881

A SEMI-MONTHLY

For the Retail and Wholesale Cigar and Tobacco Trade

$2.00 a Year | PHILADELPHIA, FEBRUARY 1, 1927 | Foreign $3.50

FIFTH ANNUAL TOBACCO SHOW GETS VERY LITTLE SUPPORT FROM TOBACCO INDUSTRY

The Fifth Annual International Tobacco Industries Exposition held in Madison Square Garden, January 17th to 22d inclusive, will very probably be the last, due to the lack of support of the tobacco industry.

There were in all only thirty-one exhibits, and, of these, about twenty-five were of interest to the tobacco industry.

Harry A. Cochrane, of the National Exposition Company, expressed himself as greatly discouraged by the support received this year, and intimated that unless the industry, as a whole, pledged itself to support future shows he very probably would not undertake to manage another one.

Due to work on the streets in the vicinity of the "Garden" making it inconvenient for the public to get there, the attendance was also very small.

The outstanding exhibits of the show were the cigar and tobacco machinery exhibits.

At the booth of the Universal Tobacco Machine Company, their new Model T long filler bunching machine was featured and won a great deal of interest from cigar manufacturers. This machine will work one filler, or will blend two classes of filler automatically and uniformly, producing a spongy, free smoking bunch, the equal of any hand work, and can be used on mold work or the bunches can be rolled fresh by hand direct from the machine. Two operators can turn out 450 to 500 perfect bunches an hour.

The American Machine & Foundry Company also exhibited their various cigar, cigarette and tobacco machines. Among the other exhibitors were Hamburger Brothers & Company and Durlach Brothers, leaf tobacco; the Tobacco Merchants Association; Italian Tobacco Regie; De Nobili Cigar Company; Humidor Company; Carrier Engineering Company; Harry Haines & Company; Window Display Company; Lion Match Company; Guinco Sales Company; American Air Purifier Company; Bahnson Humidifier Company; Parodi Cigar Company, and several tobacco trade journals.

Those exhibitors who have supported the shows faithfully during the past few years are enthusiastic over the possibilities of an annual Tobacco Show, and suggestions have been made that one of the trade associations might be better able to secure the support of the entire trade for a show if they would undertake it. Others are of the opinion that the show could be held in some other part of the United States to good advantage. However, it is highly probable that last week's exposition will be the finis.

ALLONES BRAND BOUGHT BY CIFUENTES, PEGO Y CA., OWNERS OF "PARTAGAS"

IN THE short space of twenty-four hours a deal was agreed upon and settled in Havana, Cuba, whereby Cifuentes, Pego y Ca., became the owners of Allones, Ltd., and the famous "Ramon Allones" brand of cigars. "Pancho" Pego was the leading spirit in the conduct of the negotiations which are said to have involved nearly a half million dollars.

This purchase came as a great surprise to the entire cigar industry, and is a striking example of the progressive spirit in the cigar industry of the Island Republic. While mergers and the buying up of cigar manufacturing companies has been going on in the United States for some time, it is one of the first instances of these modern economic measures being developed in the cigar industry in Havana.

Cifuentes, Pego y Ca., are the makers of the "Partagas" brand and their acquisition of Allones, Ltd., includes the famous rights of the famous "Corojos" Vega, which has for many years been associated with the Allones family. This enables the new owners of the "Ramon Allones" brand to continue to give the smokers of that cigar the same fine grade of Vuelta Abajo that has been a distinguishing feature of the "Ramon Allones" cigar.

The deal also includes a continuation of exclusive representation of the "Ramon Allones" cigar in England by Messrs. John Hunter, Morris & Elkan, Ltd., who had a financial interest in Allones, Ltd.

The house of Cifuentes, Pego y Ca. has long enjoyed a reputation for the high quality of their cigars, and this has always been held by them to be of paramount importance. This fact assures the trade that the "Ramon Allones" brand will continue to be manufactured of the same fine tobaccos as always, and with the same care and attention that won for this brand a world-wide reputation.

D. A. SCHULTE BUYS MELBA COMPANY

The Melba Manufacturing Company, of Chicago, Ill., manufacturers of cosmetics and perfumes, has been purchased by David A. Schulte, president of the Schulte Retail Stores Corporation. The purchase price is said to be $2,500,000. The Melba products will in future be sold through A. Vivadou, Incorporated, which is controlled by Mr. Schulte.

According to Mr. Schulte, about $1,000,000 a year is now being spent in advertising these products through magazines and newspapers.

Editorial Comments

THE Fifth Annual Tobacco Exposition has come to a close, and it seems highly probable that this venture is ended for all time. From its birth it has been a weakling and with each succeeding year it has shown itself to be wasting away.

Our feeling has been that the Tobacco Show has never had a fair chance. By this we mean to say that any business with enough virile blood in it to create a billion dollar industry has enough of the "abdominal investiture" (with credit to Jay House for the phrase) to put on a real show. For the most part the exhibitors have been those who could least afford to take a chance on an exposition. The "wise birds" have waited to see whether or not the others could get across "thin ice" successfully.

If the Tobacco Show had been properly supported by those who could have afforded to do so, but who did not, the answer would have been short and snappy. It would have proven that such a movement was, or was not, a good thing for the industry.

"A wise man changes his mind, but a fool never does," runs the adage. We are reluctant to admit that from what we have seen a Tobacco Show is not a prosperous venture, although we had long been sold on the idea that it was.

Motorboat shows and automobile shows succeed because they touch the public at a responsive point, but we must admit that tobacco shows have little to offer or sell the public.

Tobacco shows are apparently purely trade expositions and have an appeal only to the trade. But in this connection a compliment must be paid to the Universal Tobacco Machine Company, and the American Machine & Foundry Company for their constant support of these expositions. They have unquestionably, through their exhibits, done much to advance the art of economic cigar manufacturing in this country. Always they have something new to offer and something to help the large or small cigar manufacturer in his search for more economic production.

We are in a machine age. The cigar industry has been on the bottom step of the ladder of progress in this direction. These machinery exhibits have done much to hasten progress in this direction. We hope we do no injustice when we say that the majority of exhibitors fail to realize that the actual results of their efforts in a show do not always come to fruition until months, and years in some cases, afterwards. And in these later days it is hard to believe that the given order is a result of something that happened five or six years ago.

We are convinced that tobacco shows have but small appeal to the consumer public. We are unwilling, however, to concede that a representative show would not attract the trade of the industry which, considering that it is a billion dollar industry, ought to be much more than self-supporting if there was proper representation.

LOUIS ETTLINGER CLAIMED BY DEATH

LOUIS ETTLINGER, one of the pioneers of the lithographic industry and treasurer and a director of the American Lithographic Company, passed away on Saturday, January 22d, at the age of eighty-one years.

Mr. Ettlinger was born in Karlsruhe, Germany, where he received a college education and his early business training. In 1866 he came to the United States and with Theodore Schumacher, artist and lithographer, he formed the firm of Schumacher and Ettlinger.

In 1892 Schumacher and Ettlinger became a dominant factor in the newly organized American Lithographic Company which comprised several firms and was among the forerunners of the economic business consolidations of the present day. Mr. Ettlinger became treasurer and a director of the new company and held these offices until his death.

It may be of interest to the present generation in the cigar manufacturing industry to know that Mr. Ettlinger's firm started in 1866, specialized in cigar labels and cigar box trimmings, and was recognized in those days as not only the pioneer firm but the largest in that particular business.

The fact that Mr. Ettlinger was treasurer of a concern which expanded far beyond the limits of the cigar industry had but slight effect upon his interest in the Label Division of the American Lithographic Company and his personal interest in this department as well as his activity continued throughout his lifetime.

Mr. Ettlinger's activities involved interests in other fields as well. He was prominent in the publishing field and was a director of the Crowell Publishing Company which controls at present four magazines including the *American Magazine* and *Collier's Weekly*. In addition he was chairman of the Persian Rug Manufactory.

He was an admirer and patron of the arts and deeply interested in horticulture. About twenty-five years ago he purchased "Boscobel," the Henry Ward Beecher estate at Peekskill, where he made his summer home and continued Beecher's work of transplanting and cultivating trees from all foreign countries.

His daughters, Mrs. Giles Whiting and Mrs. William A. McFadden, survive. The pallbearers were Joseph P. Knapp, Lucien Oudin, Dr. Fred Whiting and Elliott Daingerfield.

DAVE MORRIS ON WESTERN TRIP

Dave Morris, who assists Charlie Bond, manager of the Manila Ad Agency, in popularizing Manila cigars in this country, is now on a trip to the Pacific Coast visiting the trade.

Charlie Bond just returned from that territory a short time ago and was highly gratified with conditions there on Manila brands. One or the other of these men is always on the job throughout the country, and we'll say they don't let any grass grow under their feet.

PORTO RICAN-AMERICAN INCOME

Net income of the Porto Rican-American Tobacco Company for the first ten months of 1926, as reported to the New York Stock Exchange, was $157,483, after depreciation, interest, Federal taxes and all other charges. Profit after expenses was $359,602.

Some Of Its Outstanding Features Of Advantage

1 Produces spongy, free-smoking bunches—the equal of hand work in every respect.

2 Fillers are blended by this machine in any proportion desired—or one type of filler only may be worked.

3 Any size or shape of bunch, and both right and left hand bunches, can be made on the same machine.

4 With two operators, it produces 450 to 500 uniform, spongy, free-smoking bunches an hour.

5 Can be used on mould work, or bunches can be rolled fresh by hand direct from the machine.

6 Adapted for use in conjunction with automatic rolling machines.

7 Sturdy and simple in construction—easy to operate and handle.

Demonstration On Request

PRICE

$1750

F. O. B. Newark, N. J., U. S. A.

Cash, or Time Payment Terms

Complete ready to run with individual motor, drive equipment and two chairs, as shown above.

The *New*

Model T Universal

A Long Filler Bunch Machine For High-Grade Work

THIS wonderful new Model T Machine is establishing an entirely new standard of production for manufacturers of long filler cigars.

The Model T Universal fills the need for a long filler bunch machine that will either work one type of filler, or blend two separate types of fillers, with the same speed, accuracy and efficiency. On this machine two operators of average skill can produce 450 to 500 spongy, free-smoking bunches an hour.

As the blending on this new Model T Machine is done by mechanical means, the likelihood of human errors is completely eliminated—with the result that a much more uniform and accurately blended bunch is assured than is possible by hand or bin-mixing.

In every way the Model T Universal is a thoroughly high-grade and dependable long filler bunch machine. All parts are readily accessible and interchangeable. It does not easily get out of order. It is easy to operate and handle. Because of the economies it will effect in the manufacture of long filler bunches, it will very quickly pay for itself.

UNIVERSAL TOBACCO MACHINE CO.

40 East 34th Street - - - New York, U. S. A.

FACTORY: NEWARK, NEW JERSEY, U. S. A.

PHILADELPHIA.

ROGERS NOW PRESIDENT OF EISENLOHR

At a meeting of the board of directors of Otto Eisenlohr & Brothers, Incorporated, held at headquarters here on last Thursday, John J. Rogers was elected president and general manager of the corporation to succeed Samuel T. Gilbert, who resigned from the presidency and also as a member of the board.

R. G. Cunningham was elected a member of the board of directors to fill the place made vacant by the resignation of Mr. Gilbert.

Mr. Gilbert's resignation was prompted by the fact that he felt that his duty to his family demanded that he spend more time in his home city, Detroit.

In presenting his resignation to the board, Mr. Gilbert said:

> "I believe you will agree with me that the results obtained in Otto Eisenlohr & Brothers, which your president, as well as the directors of the company, considered was a five-year effort, have been accomplished in a little more than two and a half years."

He attributed the results attained to the co-operation of the Eisenlohr organization, and declared he had no misgiving in resigning his post, as he was confident the success of the company is assured.

WILLIS ANDRUSS MAKING ANNUAL TRIP

Willis Andruss, sales manager of the Congress Cigar Company, is now in the Far West on his annual trip, visiting the distributors of "La Palinas" in that territory.

He reports to headquarters that Paxton & Gallagher, of Omaha, Neb., will distribute "La Palina" in the future in their surrounding territory. This territory was formerly handled by Peregoy & Moore Company, which company recently retired from business.

SAM GRABOSKY NOW IN HAVANA

Sam Grabosky, of the G. H. P. Cigar Company, Third and Brown Streets, is visiting in Havana for a few weeks, where he is supervising the buying of Havana leaf for "El Producto" cigars.

SAM BAYUK DENIES RUMOR OF MERGER

Along with the mergers and rumors of mergers recently going the rounds of the trade, it was mentioned that Bayuk Cigars, Incorporated, would be included in the next one.

Sam Bayuk, however, spiked the rumor with the following statement:

> "During the past few weeks, reports have been circulated to the effect that something unusual would likely occur here in the near future which would bring about a very substantial rise in common stock prices. In fairness to the investing public, I feel that a duty devolves upon me to present facts as they exist. The year 1926 has been, for us, most satisfactory, both sales and earnings equalling our advance predictions. We have every reason to expect a substantial increase in sales for 1927, and some increase in profits over 1926.
>
> "At the same time, a considerable investment in plant machinery and supply of seasoned raw material needed to assure economic production and continued goodness of product, precludes the possibility of a dividend on the common stock in the immediate future. I also desire to say that we are not contemplating the sale of the business to other interests."

BATEZELL JOINS YAHN & McDONNELL

Horatio Batezell, who has been with the Mazer-Cressman local sales force during the past year, has severed his connection with that firm and joined the forces of Yahn & McDonnell.

Mr. Batezell will assume the management of the pipe department for Yahn & McDonnell and a space will be given over to that department in the South Sixteenth Street retail store of that firm. "Ben Wade" pipes will probably be featured by this department.

HARRY BOSTON HERE WITH NEW LINE

Harry Boston, of the William Demuth & Company, was a recent visitor here, making his headquarters at the Benjamin Franklin Hotel, where he had on display his fine line of "W. D. C." and "Milano" pipes, including the new "veri-thin," a thin shape designed especially for college students.

As usual, Harry packed up well satisfied with the orders he booked.

One of a Camel Cigarette series now running nationally in the magazines

The happiest words in the world

A SAYING becomes universally popular if its expression recalls an experience of pleasure. "Have a Camel!" are the three happiest smoke words ever uttered because no other cigarette ever gave the world so much enjoyment. To millions of experienced smokers, Camels are content-ment realized.

Camel has become the most popular smoke of all time because of quality. Camels contain the choicest Turkish and Domestic tobaccos that nature grows. Then these superb tobaccos are given a blending that can be found in no other cigarette. The largest tobacco organization in the world puts its all and its best into Camels. You could smoke, end to end, a mile of Camels—they will never tire the taste, never leave a cigaretty after-taste.

We invite you now to introduce yourself to the finest made.

Millions of friendly voices are calling you to the mildest, mellowest fragrance that ever came from a cigarette. Once you know what they mean, no words can compare with *"Have a Camel!"*

R. J. REYNOLDS TOBACCO COMPANY, WINSTON-SALEM, N. C.

©1927

NEWS FROM CONGRESS AND FEDERAL DEPARTMENTS

FROM OUR WASHINGTON BUREAU 622 ALBEE BUILDING

Cuban Parcel Post Bill Recommended by House Committee on Ways and Means

ENACTMENT of the Green bill removing the present prohibition upon the importation of Cuban cigars in lots of less than 3000 was recommended to the House of Representatives in a report submitted by the Committee on Ways and Means following new hearings on question January 14.

Efforts of Charles E. Dushkind, general counsel of the Tobacco Merchants Association, to have the committee affirm its action of last session, shelving the measure, proved unavailing against the pleas of representatives of export organizations. Our parcel post exports to Cuba, the latter declared, total more than $2,000,000 a year, and were increased more than 25 per cent. in 1926 by reason of the temporary parcel post agreement, the permanency of which is contingent against repeal of the cigar prohibition.

Mr. Dushkind and representatives of the cigarmakers' unions pointed out that the domestic cigar industry will face keen competition from Cuban manufacturers if the bars are lowered and urged that the committee protect the industry by refusing to approve the Green bill.

Extensive hearings on this question were held during the last session of Congress, at which Mr. Dushkind appeared and was successful in convincing the committee that the interests of the cigar industry justified retention of the present law. Since then, however, a number of export associations have banded together to fight for repeal of the law, their first move being to have the committee resurrect the bill for further hearings, at which they appeared in force, being sufficiently strong to induce the committee to make a favorable report on the measure.

Efforts of Representative Green of Iowa, chairman of the House Committee on Ways and Means, to secure consideration of his bill lifting the restrictions upon the importation of cigars when minority members of the committee were not present, were foiled January 22 by Representative Garrett of Tennessee, Democratic floor leader, objected to consideration of the measure as not being privileged.

The House was sitting under an agreement entered into the preceding day under which only unobjected legislation was to be brought up. During the effort to reach this agreement, Representative Green had withdrawn his bill from the list of measures on which consideration would be sought after Representative Garrett had protested against its passage in the absence of minority members of the committee who were opposed to it. Mr. Green, however, announced that he would attempt to bring it up as privileged legislation.

Following the raising of an objection by Representative Garrett, Speaker Longworth ruled that the bill was not privileged, whereupon Congressman Green announced that he would attempt to induce the rules committee to bring in a rule giving preferred position on the calendar to the measure.

Tax Reduction Not Likely at This Time

Final efforts of the Democrats to force tax discussion this session were made January 24 when Representative Garrett of Tennessee, Democratic floor leader, placed upon the Speaker's table in the House a petition to take the Garner tax reduction bill from the Ways and Means Committee and bring it out for open discussion.

The bill provides for a reduction in the corporation tax rate from 13½ to 11 per cent., elimination of the admission, automobile and certain other taxes, and was introduced by Representative Garner of Texas, ranking minority member of the House Ways and Means Committee, when it became apparent that the Republican majority of the committee would not initiate any tax legislation. By a strictly party vote, the measure was ordered tabled by the committee in December, the Democrats immediately serving notice that they would attempt to bring it out on petition.

Quoting from the President's message to Congress in which he committed himself to tax reduction "whenever the state of the Treasury will permit," the Tennessee Congressman declared that the surplus in the Treasury at the end of the current fiscal year will reach $383,000,000 and that the consumers of the country, to whom the corporation tax is passed on, are entitled to relief.

Republicans as well as Democrats were invited to sign the petition, as, in order to secure the 218 signatures necessary to make it effective, at least thirty-six Republican names will be necessary, even if every one of the 182 Democrats in the House signs.

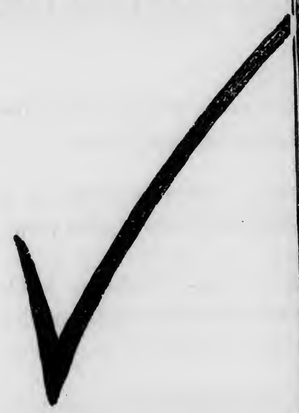
Defeat of the petition through failure to secure a sufficient number of signatures was predicted by Republicans in the House.

Notice of Deficiency Tax Assessment Void if Mailed to Wrong Address

The sending of a deficiency tax assessment by registered mail to an incorrect address, the letter being returned undelivered, does not constitute a notice to the taxpayer of such deficiency as required by the revenue law, it has been held by the United States Board of Tax Appeals.

The same letter remailed to the correct address is a notice of deficiency as required by law and is effective

(Continued on Page 14)



GRANGER
ROUGH CUT
in
THE SATURDAY
EVENING POST

One of the half-page Granger Rough Cut advertisements appearing every other week in The Saturday Evening Post

Even the cannie Scotch pipes now dance for joy!

You can bet your Sunday kilties there's a wee bit o' Scotch in every pipe and in every pipe-*smoker*, too. . . for while the best tobacco in the world is none too good for us, it does go against our grain to spend good money for fancy packages or costly cans.

Get the tobacco RIGHT and, as far as we pipe-smokers go, you can cannily can the can and save us the darby. . . That's why bonnie Granger Rough Cut has all the pipes in the country a-doing the Highland-fling. Here's pipe tobacco as fine as the world affords at a price all the world CAN afford.

Fine old Burley, mellowed Wellman's way. . . worthy of any pipe in the world! And paste this in your old Tam-o-shanter: —Because the pocket-package of Granger is a new "glassine-sealed" foil-pouch (*instead of costly tin*) it sells at a price never equalled on tobacco of such quality. Hoot mon! It's truly a Scotchman's bargain!

GRANGER
ROUGH CUT

The half-pound vacuum tin is forty-five cents; the foil-pouch, sealed in glassine is ten cents. . . .

Made for pipes only!

Granger Rough Cut is made by the Liggett & Myers Tobacco Company

California Redwood

A MESSAGE TO PROGRESSIVE CIGAR MANUFACTURERS

California REDWOOD has, in the last few years, become one of the most popular of all woods used in the manufacture of cigar boxes.

This popularity is due entirely to its many natural qualities as a container for cigars, and which have been developed to the highest point.

We want every cigar manufacturer to know about California REDWOOD, and we want him to satisfy himself by actual tests regarding the merits of this wood.

We will gladly ship samples of California REDWOOD for such tests, on request from any cigar manufacturer giving the name of the cigar box supplier to whom he desires the samples of REDWOOD sent.

The advantages of California REDWOOD can be best understood by making tests and comparisons. We welcome the opportunity to render this service to the cigar industry.

ADDRESS

PACIFIC LUMBER COMPANY OF ILLINOIS

2314 Pershing Square Building

100 East 42nd Street - New York City

California Redwood

HELPS TO MAKE

Better Cigar Boxes

Better Cigars

Better Customers

Better Cigar Boxes because California REDWOOD does not shrink or warp.

Better Cigars because California REDWOOD cigar boxes are natural humidors.

Better Customers because California REDWOOD makes a superior container for cigars and preserves them for the smoker in the very best of condition.

Future advertisements will set forth other points of merit and will substantiate them with facts to show why California REDWOOD is growing in popularity as a container for cigars.

CHICAGO
2073 McCormick Bldg.

The Pacific Lumber Co.
Redwood
The Largest Manufacturers and Distributors of California Redwood

NEW YORK CITY
2314 Pershing Square Bldg.

GERMAN TOBACCO PRODUCTION IN 1925 AND PROSPECTS FOR 1926

(American Trade Commissioner J. E. Wrenn, Hamburg, December 27, 1926.)

Final results of the tobacco crop for the year 1925 have just been published. The survey indicates that for Germany, exclusive of the Saar district, there were 19,800 acres planted to tobacco. Of the total area, 1.1 per cent. or 225 acres were planted by small growers for personal use. This represents a decline from the area sown in 1924 for individual requirements of 292 acres.

The decline in tobacco acreage sown for personal use was caused by the fact that more than 51 per cent. of those who had planted up to 1.3 acres of tobacco for their own use in 1924 felt that in 1925 it was unprofitable to do so. The total number of growers was therefore reduced from 175,765 in 1924 to 102,369 in 1925, while the number of small growers declined from 121,866 to 59,214.

Farmers planting tobacco in quantities of commercial importance reduced their acreage largely because toward the close of the year 1924 low prices barely covering cost of production prevailed on the large stocks then on hand.

The 1925 crop totaled 41,902,171 pounds, compared with 47,452,251 pounds for the crop of 1924 (roof or air-cured tobacco).

The district of Koenigsberg has by far the greatest number of growers, 44,332, all but 685 planting less than five acres, while the total production in this district was only 2,604,669 pounds. It is interesting to note, that in this district where tobacco is grown largely for home use, a larger yield per acre is obtained than in most commercial regions, thus indicating a more intensive cultivation than is obtained on other sections. The yield per acre in this district in 1925 amounted to 2,689 pounds, or about 27 per cent. greater than the average.

The district of Karlsruhe, which has a few more than half the number of growers of Koenigsberg, produces over 21,000,000 pounds or 50 per cent. of the total crop, though its yield per acre is only about 2,000 pounds. This is largely due to the fact that it is the largest producer of commercial tobaccos, having only 361 small planters out of a total of 23,313. Wuerzburg and Brandenburg are the two next most important tobacco growing regions, the former producing in 1925 about 9,386,428 pounds and the latter 3,103,636 pounds.

The total value of the crop of 1925 amounted to 10,979,834 marks and the average price was 58 marks per quintal or about 6.3 cents per pound.

Favorable weather influenced both the quality and quantity of the tobacco yield and as a result the crop was generally satisfactory.

According to provisional inquiries the area planted for the harvest year 1926-27 has still further declined, and is estimated at 16,401 acres, a reduction of 17.2 per cent. The reduction effects the commercial growers less than the small growers, who consider that the growing of tobacco for their own private requirements is no longer profitable. Accordingly the number of tobacco growers declined from 102,369 during the year 1925 to 62,396 or by 39 per cent.

The following table shows the number of growers and the area planted during the year 1926.

(Provisional figure.)

Tax Districts.	*No. of Tobacco Growers.*	*Acres.*
Koenigsberg	24,139	852
Stettin	2,913	282
Brandenburg	2,051	1,049
Hanover	1,877	342
Nuernberg	1,215	563
Wuerzburg	8,500	4,138
Stuttgart	804	132
Karlsruhe	18,872	8,399
Darmstadt	679	485
Total	61,050	16,242

It is thought that a general decline may be expected to continue so long as cheaper priced foreign tobaccos can be obtained.

JOHN R. KENDRICK DIES

John Ryland Kendrick, who was the owner of THE TOBACCO WORLD several years ago, died at his home in the Wellington Apartments here on January 21st.

At the time of his death Mr. Kendrick was the owner and publisher of *The American Carpet and Upholstery Journal.*

Born in Barnesville, Ga., in 1848, he was educated in Rochester University, following which he became associated with his father in the textile business. Later he came to Philadelphia and engaged in the publishing business.

At one time Mr. Kendrick served as inspector of customs and United States District Attorney for the State of Georgia, and later as a textile expert and judge at many expositions here and abroad.

He was a member of the Union League, Art Club, and Manufacturers' Club.

Funeral services were held from Bringhurst's funeral parlors, at 1924 Arch Street, on Monday, January 24th.

He is survived by his widow and five children.

GEORGE GRAHN DIES IN TAMPA

George Grahn, head of the prominent leaf tobacco firm of Maximo Grahn and Son, Tampa, Fla., passed away in that city on Thursday, January 13, following a long period of ill-health, which had its beginning in an attack of pneumonia while attending the annual Shrine convention here last June.

After spending five weeks in the Jefferson Hospital here, Mr. Grahn recovered sufficiently to be able to return to Tampa and shortly resumed activity in his firm, but failed to completely regain his health. He was taken seriously ill about a week before his death.

Mr. Grahn moved to Tampa from New York City about twenty years ago and established himself in the leaf tobacco business and made many steadfast friends throughout the trade who deeply feel his demise.

He is survived by his widow and two daughters; his mother and seven brothers. He was fifty-five years of age.

J. B. CIGAR COMPANY MOVES

J. Brooks, operating as the J. B. Cigar Company, has removed to 25 South Third Street, from his former location, 113 North Tenth Street, where he conducted a retail store in connection with his manufacturing business. At his new location he will devote his time to manufacturing cigars exclusively.

More cigarettes are rolled out of Bull Durham every day... than out of all other pipe tobaccos combined *because*

IT makes the smoothest, mildest, most fragrant cigarette you ever smoked in your life. That's because "Bull" Durham is made of the finest, ripest Virginia tobacco that money can buy.

Its wonderful natural fragrance is refreshing—different—unlike any other smoke in the world. And to doubly assure mellow smoothness and coolness it is aged and seasoned for years—far longer than many of the most expensive tobaccos.

"Roll your own"

2 BAGS FOR 15¢
make 100 of the world's finest cigarettes

"BULL" DURHAM
tobacco

News from Congress

(Continued from Page 8)

as of the date when registered and placed in the mails a second time. If, however, the letter, when sent to the correct address, is mailed after the expiration of the five-year period of limitation provided by the revenue law, the Commissioner of Internal Revenue is barred from making the assessment or taking any proceeding for the collection of a deficiency in taxes for the year against which the limitation has run.

The decision was rendered by the board when a taxpayer appealed from an additional assessment, notice of which was originally sent before the expiration of the five-year period but to an incorrect address, the correctly addressed notice not being mailed until after the expiration of five years from the date the return was filed. The carelessness in the office of the Commissioner of Internal Revenue in this case cost the Government more than $18,000 in taxes.

Postal Relief Possible This Session

Legislation providing for long-sought changes in postal rates which will be beneficial to the tobacco industry is now practically assured before the end of the session, the Senate Post Office Committee having made favorable reports on a number of bills passed by the House of Representatives some weeks ago.

Included in the legislation are measures providing for the return to the original one-cent rate for private postcards; the collection of postage on reply cards upon delivery to the addressee, with a small fee added for the service; changes in the fee for special handling of parcel post matter, reducing it to fifteen cents on parcels weighing less than two pounds and increasing it to thirty-five cents on parcels weighing over ten pounds, with a twenty-five-cent fee for the latter where special delivery is not desired; and the imposition of a penalty of one cent per ounce on first class mail the postage on which is short-paid more than two cents.

An effort will be made to bring the bills up in the Senate for consideration and adoption in the near future. No opposition is expected to any of the measures, which were introduced at the request of the Post Office Department.

SCHULTE STORES PURCHASE HUYLER'S, INC.

Announcement was made last week that the Schulte Retail Stores Corporation had purchased the chain of candy stores formerly owned by Huyler's, Incorporated, and will operate their chain of fifty-one retail candy stores and restaurants in the future. The purchase price was not stated.

The purchase of the Huyler chain has been one of the aspirations of David A. Schulte for a number of years.

D. A. Schulte will become president of the candy company, and Irvin Fuerst, former president, will become vice-president. The Board of Directors will be made up of Jerome Eisner, chairman; D. A. Schulte, Irvin Fuerst, R. S. Hecht, Percy H. Johnston, Stanton Griffis, J. R. Harbeck and M. J. Witman.

Future plans call for broad expansion of the candy company, and it will probably not be long before Huyler's candies will appear on the counters of the Schulte retail stores, in the same manner as Happiness candies are sold in the United Stores.

REVIEW OF THE TOBACCO TRADE OF THE PHILIPPINE ISLANDS

Leaf

The Philippine export trade in leaf tobacco has almost doubled during the last five or six years, compared with the pre-war period. Exports during the five years 1921-1925 averaged 43,919,000 pounds annually, marking an increase of 72 per cent. over the average exports during 1909-1913. Spain is the principal buyer of Philippine leaf, taking more than 68 per cent. of the exports. The increase in exports is accounted for almost entirely by increased exports to Spain, which show a gain of over 60 per cent. France and Austria were at one time pretty good leaf customers of the Philippines, but in 1925 France bought less than 500 pounds and Austria has not bought any since 1923, according to official reports of the Philippine Government. Trade with Japan showed signs of picking up in 1924 and 1925, exports during these years amounting to 2,598,000 pounds and 1,126,000 pounds, respectively.

Cigars

The United States, which has admitted Philippine cigars free of duty since 1913, is today the main market for this product, having bought on the average of 72 per cent. of the Philippine total exports since 1921. It should be noted that shipments to Hawaii have been included in exports to the United States beginning with 1923, but the quantity is trivial when compared with exports to the United States. More than 214,554,000 cigars were exported from the Philippines to the United States in 1925 compared with a total export of 252,553,000 during that year.

The Philippine cigar trade with the United States has shown a tremendous increase since 1921, when only about 68,000,000 cigars were exported to this country. Moreover, the average quantity exported to the United States before the war amounted to less than 55,000,000 in number. The Philippine market at that time was divided among the United States, Hongkong, China, British East Indies, and Australia. With the exception of China, which continues to take Philippine cigars in increasing quantities, all these markets have decreased to a great extent in favor of the United States market.

Cigarettes

The Philippine Islands have as yet no great cigarette export trade, the average annual exports during the period 1921-1925, amounting to less than 65,000,000 cigarettes; compared with 41,000,000 before the World War. This market, unlike the cigar trade at present, is more or less scattered, the principal buyers being Spain, taking 40 per cent. of the total exports; Hongkong, 22 per cent. and China, 14 per cent.

CADETS NOW SMOKE WITH THE FAIR SEX

Cadets at the West Point Military Academy are now permitted to enjoy a cigarette with their lady friends at the school dances, following an order by General Merch B. Stewart, commandant of the Academy.

The order was the outcome of considerable embarrassment to the cadets due to the fact that they were called on to furnish the fags to the fair sex between dances in Cullom Hall, but they were not permitted to indulge in them themselves, thus being made the "goat" and having much fun poked at them.

In commenting on the lifting of the ban, General Stewart stated that "As a matter of fact many of the cadets have been indulging in a cigarette surreptitiously, and I prefer to permit them to do it openly."

KANSAS WILL PROBABLY REPEAL CIGARETTE LAW PASSED TWENTY YEARS AGO

After endeavoring to enforce a law prohibiting the sale of cigarettes in the State of Kansas for twenty years, the House of Representatives of that State on January 20th voted 83 to 35 in favor of repealing the measure, and it is expected the Senate will take similar action in a short time. A bill to repeal the statute was passed in the Senate two years ago by a 3 to 1 vote.

The bill, introduced by John Edwards, was passed by the Legislature in 1908, and no effort was made at that time to include cigars or smoking tobacco in the measure.

Cigarette bootleggers at once made their appearance and the fifteen-cent package of cigarettes was sold for twenty-five cents, in spite of vigorous prosecution of the offenders.

When the veterans of the World War returned, several of them were elected to the Legislature and they at once took up the fight to repeal the law, and have apparently won the fight. Governor Paulen has stated he would sign the repeal as soon as the Senate passes it.

The bill repealing the prohibition of cigarettes provides for a tax of two cents a package, and a state license for all dealers in cigarettes, effective July first.

TOBACCO TAX REVENUE INCREASES IN 1926

Collections for the tax on tobacco manufactures for the calendar year 1926 aggregated $371,667,583.09, compared with $360,124,241.98 for the calendar year 1925, an increase of $11,553,341.11.

Of the total for 1926, $268,444,648.01 was from the tax on cigarettes. The collections for the tax on cigarettes for the calendar year 1925 were $240,007,001.13.

North Carolina led in the collections; receipts for 1926 amounting to $180,069,360.02, compared with $159,881,751.95 for 1925. Other states reporting large collections were: Virginia, $50,378,843.98 for 1926 and $34,263,193.18 for 1925; New York, $27,352,038.47 for the calendar year 1926 and $41,874,602.42 for the calendar year 1925; Pennsylvania, $19,390,241.50 for 1926 and $24,273,191.58 for 1925; New Jersey, $25,595,716.29 for the calendar year 1926 and $28,854,491.79 for the calendar year 1925; California, $12,003,016.66 for 1926 and $8,858,793.84 for 1925; Missouri, $10,568,684.33 for 1926 and $10,793,313.24 for 1925, and Kentucky, $8,680,317.99 for the calendar year 1926 and $8,109,726.12 for the calendar year 1925.

LIGGETT & MYERS EXTRA DIVIDEND

The Board of Directors of the Liggett & Myers Tobacco Company at their regular meeting, January 20th, declared an extra dividend of $1 in cash and a 10 per cent. stock dividend payable in common "B" stock, on both the common and common "B" stock of the company. The regular cash dividend of seventy-five cents was also declared. Both the regular and the extra are payable March 1st to stockholders of record February 10th.

Net income of the company was reported at $17,636,946 for the year 1926, an increase of more than $2,000,000 over the earnings for 1925. Earnings for 1926 are equivalent to $6.75 per share, after preferred dividends, on both classes of common stock outstanding.

DON'T KEEP A GOOD THING SECRET

PERHAPS you are a pipe smoker yourself .... if so, the quickest way to demonstrate that UNION LEADER deserves your support is with a match.

Load up the old pipe and fire away, then pass the good word on.

UNION LEADER has no secrets, and shouldn't be kept a secret. It's just a mighty good blend—properly aged, properly packed and popularly priced.

Try it yourself, and if you don't think it's the biggest dime value on your shelf, we'll.....! But you will.

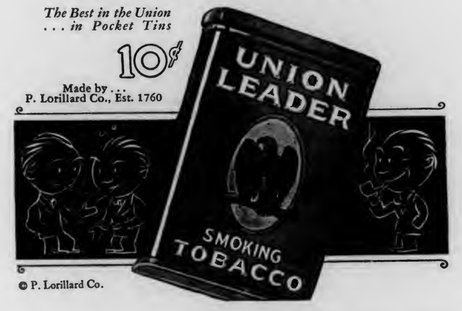
UNION LEADER

SMOKING TOBACCO

The Best in the Union ... in Pocket Tins

10¢

Made by ... P. Lorillard Co., Est. 1760



© P. Lorillard Co.

TOBACCO TRADE ORGANIZATIONS

TOBACCO MERCHANTS ASSOCIATION OF UNITED STATES

JESSE A. BLOCH, Wheeling, W. Va. ..... President
CHARLES J. EISENLOHR, Philadelphia, Pa. ..... Ex-President
JULIUS LICHTENSTEIN, New York, N. Y. ..... Vice-President
WILLIAM BEST, New York, N. Y. ..... Chairman Executive Committee
MAJ. GEORGE W. HILL, New York, N. Y. ..... Vice-President
GEORGE H. HUMMELL, New York, N. Y. ..... Vice-President
H. H. SHELTON, Washington, D. C. ..... Vice-President
WILLIAM T. REED, Richmond, Va. ..... Vice-President
HARVEY L. HIRST, Philadelphia, Pa. ..... Vice-President
ASA LEMLEIN, New York, N. Y. ..... Treasurer
CHARLES DUSHKIND, New York, N. Y. ..... Counsel and Managing Director
Headquarters, 5 Beekman Street, New York City.

ALLIED TOBACCO LEAGUE OF AMERICA

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CHAS. B. WITTROCK, Cincinnati, Ohio ..... Vice-President
GEO S. ENGEL, Covington, Ky. ..... Treasurer
WM. S. GOLDENBURG, Cincinnati, Ohio ..... Secretary

THE NATIONAL CIGAR LEAF TOBACCO ASSOCIATION

JEROME WALLER, New York, N. Y. ..... President
GORDON W. STEWART, Hartford, Conn. ..... Vice-President
CHARLES W. DUIGNAN, New York, N. Y. ..... Secretary
W. S. FULLER, Hartford, Conn. ..... Treasurer

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E. J. MULLIGAN ..... 1st Vice-President
ALBERT FREEMAN ..... 2d Vice-President
MAX BERLINER ..... Treasurer
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ASA LEMLEIN ..... President
SAMUEL WASSERMAN ..... Vice-President
ARTHUR WERNER, 51 Chambers St., New York City..Secretary and Treasurer

WAITT & BOND

Blackstone

CIGAR

Extremely Mild

100% Havana Filler

"BEST OF THE BEST"

OPTIMO — VERY MILD — VERY MILD — CIGARS

Manufactured by **A. SANTAELLA & CO.**

Office, 1181 Broadway, New York City

FACTORIES: Tampa and Key West, Florida

made good

LA PALINA

CIGAR

MAN KILLED WHEN BORROWED CAR CRASHES INTO CIGAR STORE WINDOW

A colored employee at a Germantown garage was instantly killed at 7 A. M. Saturday morning when the automobile he was driving skidded and crashed through the bulk windows of the cigar store at Eleventh and Cumberland Streets.

The car was found to be owned by James Berryman, of Chestnut Hill, and was being driven without his permission. Witnesses believe that the colored driver was hurrying to get back to the garage before it was discovered that he had taken the car, and he was said to have been travelling about fifty miles an hour when the crash occurred.

The store is owned by Philip Choderker, and had just been opened for business a few minutes before the crash by Mr. Choderker's thirteen-year-old son, who was waiting on a customer when the crash occurred.

The automobile crashed through the windows in the front of the store and stopped against the rear wall inside the store, and but for the fact that Mr. Choderker's son was behind the soda fountain at the time, he would most certainly have been killed. The customers fled in time to escape injury.

NIC ALTHAUS COMPANY EXTENDING THEIR LINE OF CIGAR MANUFACTURERS' SUPPLIES OF WOOD PRODUCTS

The Nic Althaus Company, of New York City, which has been making cigar boxes since 1875 is extending its line of wood products beyond the boite nature and fancy boxes which it has always made in addition to regular cigar boxes.

The additional wood products which they are now offering to the cigar manufacturing trade include cedar and hardwood press boxes, trays for out and out cigar-making machines, and paper pack and factory trays.

Cigar manufacturers using any of the above articles should address the Nic Althaus Company, 637-641 East Seventeenth Street, New York City, for samples and prices. In New York City they will gladly send a salesman on request.

THE DOGS ARE HERE

Following a preliminary advertising campaign in which cigar store windows were placarded with posters announcing that "The Dogs Are Coming," packs of them arrived last week and were featured on the counters of the United and Schulte stores, and other stores about the city. They have met with a ready sale and are well liked by the smokers. The "Barking Dog" cigarettes are retailed at twenty cigarettes for fifteen cents, and are manufactured by the Continental Tobacco Company.

J. R. BRADY BACK ON THE JOB

The many friends of J. Reynolds (Jim) Brady will be glad to know that he is recovering nicely from his recent illness and is again making the rounds of the trade.

REYNOLDS EARNINGS INCREASE IN 1926

Report of the R. J. Reynolds Tobacco Company, Winston-Salem, N. C., shows net income of $26,249,403 for the year 1926, after charges and Federal taxes. This is an increase in the net of $1,000,000 over the previous year.

DECEMBER PRODUCTION SHOWS DECREASE

The following comparative data of tax-paid products indicated by monthly sales of stamps are obtained from the statement of Internal Revenue collections for the month of December, 1926, and are issued by the Bureau. (Figures for December, 1926, are subject to revision until published in the annual report.)

Products	*Dec., 1925*	*Dec. 1926*
Cigars (large):		
Class A .....No.	185,028,602	203,832,945
Class B .....No.	67,423,158	56,229,960
Class C .....No.	204,579,582	189,522,848
Class D .....No.	11,997,744	11,093,663
Class E .....No.	4,307,131	3,896,073
Total	473,336,217	464,575,489
Cigars (small) .....No.	27,967,600	33,699,787
Cigarettes (large) ....No.	1,580,683	1,229,760
Cigarettes (small) ....No.	6,248,920,430	6,391,843,537
Snuff, manufactured ..lbs.	2,929,813	3,170,350
Tobacco, manufactured lbs.	25,727,631	25,047,484

Note: The above statement does not include tax-paid products from Porto Rico and the Philippine Islands. This information is shown in supplemental statement.

Supplemental Statement

Tax-paid products from Porto Rico for the month of December.

Products	*Dec., 1925*	*Dec. 1926*
Cigars (large):		
Class A .....No.	12,809,375	11,479,675
Class B .....No.	1,020,350	632,350
Class C .....No.	5,545,680	2,014,860
Class D .....No.	11,450	.....
Class E .....No.	200	.....
Total	19,387,055	14,126,885
Cigars (small) .....No.	995,200	920,000
Cigarettes (large) .....No.	302,000	200,000
Cigarettes (small) .....No.	42,000	70,250

Tax-paid products from the Philippine Islands for the month of December.

Products	*Dec., 1925*	*Dec. 1926*
Cigars (large):		
Class A .....No.	19,057,615	18,332,690
Class B .....No.	202,150	288,457
Class C .....No.	49,581	119,016
Class D .....No.	3,780	1,032
Class E .....No.	600	61
Total	19,313,726	18,741,256
Cigarettes (small) .....No.	8,560	226,470
Tobacco, manufactured ..lbs.	48	72

Note: Quantities of tax-paid products shown in above statement are indicated by stamp sales for the month.

TOBACCO PRODUCTS EARNINGS

Estimates of earnings of Tobacco Products Corporation for the year 1926 place the figure at about $11 a share on the common stock as against $8.20 a share in 1925. The net profit of its principal subsidiary, The United Cigar States Company of America, was about $11,000,000, before interest and Federal taxes.

Classified Column

The rate for this column is three cents (3c.) a word, with a minimum charge of seventy-five cents (75c.) payable strictly in advance.

FOR SALE

TWO LIBERMAN BUNCH MACHINES IN FIRST-CLASS working order for sale. Price $500 each. f. o. b. Tampa, Fla. Address Ramon Alvarez & Co., P. O. Box 405, Tampa, Fla.

TWO MILLER, DUBRUL & PETERS POWER SCRAP Bunch Machines; in perfect working order; for sale at $200.00 each. Maximo Grahn & Son, 409 W. Fortune Street, Tampa, Fla.

SITUATION WANTED

CIGAR FACTORY SUPERINTENDENT—Practical, trained with big company. A practical cigarmaker—hand-work, suction and fresh-work machines. Willing worker. Address Box 501, c/o "The Tobacco World."

SALESMAN WANTED

WANTED—TO COMMUNICATE WITH A FIRST-CLASS CIGAR SALESMAN. East, Middle West or West. Address H. C. Little, Manager, Hanover, Penna.

The Tobacco World

Established 1881

VOLUME 47 FEBRUARY 1, 1927 No. 3

TOBACCO WORLD CORPORATION
Publishers
Hobart Bishop Hankins, President and Treasurer
Gerald B. Hankins, Secretary

Published on the 1st and 15th of each month at 236 Chestnut Street, Philadelphia, Pa.

Entered as second-class mail matter, December 22, 1909, at the Post Office, Philadelphia, Pa., under the Act of March 3, 1879.

PRICE: United States, Canada, Cuba and Philippine Islands, $2.00 a year. Foreign, $3.50.

OUR HIGH-GRADE NON-EVAPORATING

CIGAR FLAVORS

Make tobacco mellow and smooth in character and impart a most palatable flavor

FLAVORS FOR SMOKING and CHEWING TOBACCO

Write for List of Flavors for Special Brands

BETUN, AROMATIZER, BOX FLAVORS, PASTE SWEETENERS

FRIES & BRO., 92 Reade Street, New York

BUYERS' GUIDE

CIGAR BOXES

NIC. ALTHAUS CO
MANUFACTURERS OF
HIGH GRADE CIGAR BOXES
CEDAR SAW — PAD PLANING MILLS
LABELS, RIBBONS, CIGAR MAKERS SUPPLIES
TEL., ASHLAND 6247 ESTABLISHED 1875.
637-641 EAST 17TH ST. NEW YORK.

F. BRECHT'S SONS
CIGAR BOXES
109 N. Orianna Street
PHILADELPHIA, PA.

Monroe Jarrett Sons
WOODEN CIGAR BOXES
TRADE *JARSO* MARK
Randolph and Jefferson Streets
Philadelphia, Pa.

Tobacco Merchants' Association Registration Bureau, 5 Beekman Street NEW YORK CITY

Schedule of Rates for Trade-Mark Services Effective April 1, 1916.

Registration,	(see Note A),	$5.00
Search,	(see Note B),	1.00
Transfer,		2.00
Duplicate Certificate,		2.00

Note A—An allowance of $2 will be made to members of the Tobacco Merchants' Association on each registration.

Note B—If a report on a search of a title necessitates the reporting of more than ten (10) titles, but less than twenty-one (21), an additional charge of One Dollar ($1.00) will be made. If it necessitates the reporting of more than twenty (20) titles, but less than thirty-one (31), an additional charge of Two Dollars ($2.00) will be made and so an additional charge of One Dollar ($1.00) will be made for every ten (10) additional titles necessarily reported.

REGISTRATIONS

SIERRA:—44,834. For pipes and smokers' articles. January 13, 1927. H. Sutliff Pipe Shop, San Francisco, Cal.

BUDDEN'S:—44,836. For all tobacco products. January 14, 1927. A. M. Jamison Cigar Co., Spartanburg, S. C.

BALTIMORE FOREST #45—T.C.L.:—44,837. For all tobacco products. January 17, 1927. W. D. Hanson & Son, Manchester, Md.

KOLSTER:—44,844. For all tobacco products. January 21, 1927. The Moehle Litho. Co., Inc., Brooklyn, N. Y.

TRANSFERS

PATENA:—23,243 (Tobacco Leaf), and **26,697** (Trade-Mark Record). For cigars, cigarettes and tobacco. Registered April 30, 1902, by American Litho. Co., New York, N. Y. Transferred to A. M. Jamison Co., Spartanburg, S. C., September 7, 1926.

JACQUELINE:—17,659 (Tobacco World). For cigars, cigarettes and cheroots. Registered April 14, 1909, by Heywood, Strasser & Voigt Litho. Co., New York, N. Y. Transferred to F. W. Sommerfield, Tampa, Fla., January 14, 1927.

WELLERETTES:—17,502 (Tobacco Leaf). For cigars, cheroots and cigarettes. Registered August 17, 1899, by San Telmo Cigar Mfg. Co., Detroit, Mich. Transferred to John H. Swisher & Son, Inc., Newark, Ohio, January 14, 1927.

COURT ROYAL:—14,784 (Trade-Mark Record). For cigars, cigarettes and tobacco. Registered April 10, 1895, by O. L. Schwencke, New York, N. Y. Through mesne transfers acquired by San Telmo Cigar Mfg. Co., Detroit, Mich., and re-transferred to John H. Swisher & Son, Inc., Newark, Ohio, January 14, 1927.

LA SUPERIA:—22,357 (Trade-Mark Record). For cigars, cigarettes and tobacco. Registered February 24, 1900, by American Litho. Co., New York, N. Y. Through mesne transfers acquired by San Telmo Cigar Mfg. Co., Detroit, Mich., and re-transferred to John H. Swisher & Son, Inc., Newark, Ohio, January 14, 1927.

JOHN GRAHAM:—23,767 (Tobacco Leaf). For cigars, cigarettes, smoking, fine cut and plug tobacco, snuff and cheroots. Registered August 18, 1902, by E. C. Walters, Minneapolis, Minn. Through mesne transfers acquired by San Telmo Cigar Mfg. Co., Detroit, Mich., and re-transferred to John H. Swisher & Son, Inc., Newark, Ohio, January 14, 1927.

KEYSTONE POPULAR:—20,406 (U. S. Tobacco Journal). For cigars, cigarettes, cheroots, stogies and tobacco. Registered September 30, 1898, by Oblinger Bros., Lancaster, Pa. Through mesne transfers acquired by the Bridge Cigar Co., Philadelphia, Pa., and re-transferred to Gussie Bennett, Philadelphia, Pa., January 18, 1927.

CLUB FIVES:—44,312 (Tobacco Merchants Association). For cigars and tobacco. Registered June 27, 1925, by Eduardo Gonzalez & Co., Chicago, Ill. Transferred to Jack M. Rosenberg, Chicago, Ill., January 13, 1927.

JOAN OF ARC:—6719 (Trade-Mark Record). For cigars. Registered March 18, 1890, by Geo. Schlegel, New York, N. Y. Through mesne transfers acquired by San Telmo Cigar Mfg. Co., Detroit, Mich., and re-transferred to John H. Swisher & Son, Inc., Newark, Ohio, January 20, 1927.

LITTLE JOAN:—42,903 (Tobacco Merchants Association). For all tobacco products. Registered December 30, 1921, by San Telmo Cigar Mfg. Co., Detroit, Mich. Transferred to John H. Swisher & Son, Inc., Newark, Ohio, January 20, 1927.

LUCKY DUCK:—28,420 (U. S. Tobacco Journal). For cigars, cigarettes and cheroots. Registered March 1, 1904, by Schmidt & Co., New York, N. Y. Transferred to the American Box Supply Co., Detroit, Mich., and re-transferred to D. N. Hepburn, Belmont, Ohio.

RE-REGISTRATION OF ABANDONED OR UNUSED TRADE-MARKS

Notice is hereby given that an application has been filed with us for the registration of the following trade-mark and that same will be registered unless we shall be advised of the existence of any valid rights thereto, by written notice setting forth specifically the basis of such claim on or before the registration date set opposite the trade-mark:

WONDER CITY .....January 26, 1927

SLIGHT INCREASE IN LEAF TOBACCO ON HAND JANUARY 1st ACCORDING TO REPORT

The total amount of leaf tobacco on hand January 1, 1927, as shown by reports of manufacturers who manufactured during the preceding calendar year more than 50,000 pounds of tobacco, 250,000 cigars or 1,000,000 cigarettes; all registered dealers in leag tobacco; and all imported leaf tobacco in United States bonded warehouses and bonded manufacturing warehouses aggregated 1,841,645,426 pounds, while the total amount on hand January 1, 1926, was 1,818,564,398 pounds, or an increase of a little more than 23,000,000 pounds.

Cigar types on hand were 353,973,185 as against 356,119,269 the previous year; a decrease of 2,000,000 pounds.

Imported types 71,259,970 pounds as against 77,818,483 pounds for the previous year; a decrease of 6,000,000 pounds.

The total figures for leaf tobacco on hand January 1, 1927, includes 1,483,270,194 pounds, for which the "Marked weight" was reported (*i. e.*, weight at time it was packed or baled), and 358,375,232 pounds for which the "actual weight" was reported. The corresponding amounts included for 1926 were 1,487,172,069 and 331,392,329 pounds, respectively; for October 1, 1926, 1,436,073,184 and 332,326,214 pounds, respectively; and for July 1, 1926, 1,512,709,607 and 355,585,975 pounds, respectively. Allowance should be made for shrinkage on the amounts for which "marked weight" was reported, in order to ascertain the actual weight. The total for January 1, 1927, includes 1,688,010,691 pounds of unstemmed and 153,634,735 pounds of stemmed leaf tobacco.

CIGAR BOXES

Dependable service—Quality packages—to meet any requirement in the Wooden Containers for Cigars

The WOODEN package is the retainer of AROMA from Factory to Consumer

The Buckley Cigar Box Co., 24 Vine St., DESHLER, OHIO.

The Buckley Box Co., 1106 West Town St., COLUMBUS, OHIO.

ADVERTISING PAYS

Why Not Try An Ad In The Tobacco World?

Colorgraphic
LABELS-BANDS-ADVERTISING
WINDOW TRANSPARENCIES
Quality Service
AMERICAN LITHOGRAPHIC COMPANY
NINETEENTH STREET & FOURTH AVENUE — NEW YORK
100 NO. WABASH AVE. CHICAGO — FIRST NATIONAL BANK BLDG. TAMPA — 820 POYDRAS ST. NEW ORLEANS — 201 VALLEJO ST. SAN FRANCISCO

The Standards of America

Lorillard's Snuff, Est. 1760
Rail Road Mills Snuff, Est. 1825
Gail & Ax's Snuff, : Est. 1851

ALL OF THE OLD ORIGINAL

Maccoboys—Rappees—High Toasts
Strong, Salt, Sweet and Plain Scotchs
MANUFACTURED BY
GEORGE W. HELME CO., 111 Fifth Ave., New York

Heywood, Strasser & Voigt Litho. Co.
26th St. and 9th Ave., New York
WESTERN REPRESENTATIVE:
PAUL PIERSON
139 North Clark Street, Chicago, Ill.
Cigar Labels, Bands and Trimmings of Highest Quality

PERFECT LITHOGRAPHY
CIGAR LABELS BANDS
American Box Supply Co.
2309 Russell Street Detroit, Mich.
Corner of Grattot Street
Exclusive Selling Agents For
THE CALVERT LITHOGRAPHING CO.

Get Business by Mail
60 pages of vital business facts and figures. Who, where and how many your prospects are. 8,000 lines of business covered. Compiled by the Largest Directory Publishers in the world, thru information obtained by actual door-to-door canvass.
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SMOKE
DILL'S BEST
"It's A Mighty Fine Pipe Tobacco"
If your jobber is unable to supply you, write us direct and state size desired. Give us the name and address of your jobber.
10c 15c 25c 75c $1.50 SIZES
J. G. DILL CO. Richmond, Va.

ORDER NOW

MANILA is ten thousand miles from the American cigar market. Measured in time, that means from sixty to ninety days difference between buying at Manila and buying in the United States from domestic factories.

To take advantage of the opportunities offered by the Manila trade and to be fully prepared for the heavy demands that always come in April, May and June, the buyer should anticipate his wants and place his orders now.

Jobbers and dealers will help themselves when they help the importers and the Manila factories to maintain adequate supplies to meet normal demands.

List of Manila distributors and importers on application.

THE MANILA AD. AGENCY

C. A. BOND, Manager
15 William Street, New York

FEBRUARY 15, 1927

RECEIVED
FEB 21 1927
U. S. Department of Agriculture

VOLUME 47

THE TOBACCO WORLD

PUERTO RICO

In Spanish it means "Rich Port"

The Spanish Conquistadores let their fancy lead them to names for their newly discovered possession which indicated their desire for quickly-gotten wealth.

But the real riches of this beautiful Island rest not in its mines—but in its soil.

And one of its most splendid crops, famous today the world over, is Tobacco—product of the new world!

Porto Rico's soil, by Government test, shows itself rich in magnesia, which brings tobacco quality, and scanty in chlorides, which grow a slow-burning leaf.

Hence the increasing use of Porto Rican tobacco, either exclusively in the filler or blended with other tobaccos. Free-burning, smooth, fragrant, it fills fully the growing public demand for a good, MILD cigar—it brings the real "Havana" flavor, without the objectionable "Havana" strength. Admitted duty free, it permits a better value at a lower price.

The Government of Porto Rico, as a protection for all buyers of its genuine native tobacco, requires that a Guarantee Stamp be affixed to all tobacco or tobacco products originating in Porto Rico. Look for these stamps in all your purchases.

Write for booklet containing full information on Porto Rican Tobacco. Address your communications to

GOVERNMENT OF PORTO RICO
TOBACCO GUARANTEE AGENCY
1457 BROADWAY — *F. LINARES, Agent* — NEW YORK, N. Y.

PUBLISHED ON THE 1ST AND 15TH OF EACH MONTH AT 236 CHESTNUT ST., PHILA., PA.

The Rarest Wines - The Best Cigars
ARE IMPROVED IN THE WOOD

CIGARS are a natural product, the same as finest liquors. They, too, are better if allowed to draw additional mellowness and fragrance from the wood.

It is therefore good business to take advantage of this fact, and pack your cigars in WOODEN BOXES.

After all nothing satisfies like a good cigar

The Best Cigars Are Packed in WOODEN BOXES

Volume 47

THE TOBACCO WORLD

Established 1881

Number 4

A SEMI-MONTHLY

For the Retail and Wholesale Cigar and Tobacco Trade

$2.00 a Year | PHILADELPHIA, FEBRUARY 15, 1927 | Foreign $3.50

WM. M. CORRY DIES IN QUINCY, FLA.

WILLIAM M. CORRY, pioneer grower of shade-grown tobacco, passed away in Quincy, Fla., last Wednesday, following a long spell of declining health, which had its beginning in a slight paralytic stroke last December. He was sixty-seven years old.

Mr. Corry came to Quincy about forty years ago as the representative of the Straiton and Storm Cigar Company, of New York, and immediately jumped into prominence in Quincy because of his willingness to help every movement which was for the common good of the citizens of town, and was for many years president of the Quincy State Bank.

In 1899 Mr. Corry erected what is supposed to be the first cheesecloth shade over growing tobacco, and the following year this same crop of shade-grown tobacco won the grand prize at the exposition in Paris.

Funeral services were held on Thursday afternoon from the Episcopal Church in Quincy, and, as a mark of respect, business houses of the city were closed during the period of the services.

Mr. Corry is survived by his widow, one daughter and three sons.

OUTLOOK IN PORTO RICO BETTER

Business conditions in Porto Rico during January, 1927, remained at about the same levels as those for January and December of the previous year. Collections were fairly prompt and showed a tendency to improve. The credit situation was better than in recent months, and in most lines merchandise stocks were about normal. General interest is centred around the trend of sugar prices, and the prevailing attitude is one of expectancy that higher prices will follow the recent slight decline. The economic outlook continues good.

The tobacco crop is progressing nicely, and many new sheds are being erected in the tobacco districts, thereby reducing the possibility of storage facilities. Rains are hampering the early harvesting of the leaf, and the tobacco being picked contains excessive moisture.—Based on cable from Trade Commissioner H. P. Macgowan, San Juan.

KANSAS ANTI-CIGARETTE LAW REPEALED

On Thursday, February 3d, Governor Ben S. Paulen, of Kansas, signed the bill repealing the anti-cigarette bill which had been on the statute books of the State of Kansas for twenty years.

LORILLARD'S NEW "ROCKY FORD" PLANT IN RICHMOND ABOUT READY TO OPEN

THE new factory of the P. Lorillard Company, just completed at Richmond, Va., is practically ready to start production on their "Rocky Ford" brand, which has proven such a popular seller at five cents that this new factory was necessary in order to obtain the additional capacity necessary to meet the increasing demand for this cigar.

The building is of the re-enforced concrete type, equipped with the most modern manufacturing devices and the interior machinery is to be in keeping with the best thought along the lines of economic and speedy production.

THE NEW "ROCKY FORD" PLANT

Practically all handling of the leaf tobacco is accomplished by various forms of the latest automatic machinery, and the stripping and the actual manufacturing of the leaf into "Rocky Ford" cigars is to be done by batteries of practically automatic machines which reduces the handling by human hands to a minimum.

No molds are used in the factory, as the fresh work machines take care of the shaping of the cigar, and the finished product is equal, if not superior to, hand work.

Automatic machines are even used for the placing of the bands on the cigars, and these numerous cost reducing methods are the real reason that a five cent cigar of such quality as the "Rocky Ford" can be offered to the public.

(*Continued on Page 10*)

TOM JACKMAN ELECTED PRESIDENT OF WEBSTER AND KLEINER COMPANIES

AT A meeting of the board of directors of the Webster Cigar Company, and the Kleiner Cigar Manufacturing Company, held in Detroit, Mich., on January 31st, Tom P. Jackman, formerly vice-president of the company, was elected to the presidency of both companies, to succeed Sam T. Gilbert, who resigned from the presidency of the two companies the previous week.

Mr. Jackman has been connected with the Webster Cigar Company since it was organized in 1921, and had for the past several years been vice-president and in charge of manufacturing and sales.

The Webster and the Kleiner Companies were merged with Otto Eisenlohr and Brothers, Incorporated, a short time ago.

Other officers elected at the Webster meeting are Joseph F. Gallagher, vice-president, and Isaac Gilbert, secretary and treasurer. At the Kleiner meeting Isaac Gilbert was elected vice-president and treasurer, Joseph F. Gallagher, vice-president, and Ralph E. Folz, secretary.

John J. Rogers, who was recently elected president of Otto Eisenlohr and Brothers, Incorporated, attended the meetings of the Webster and Kleiner boards in Detroit.

GREATER PART OF WISCONSIN CROP DELIVERED

Reliable authorities, who are well posted on all matters pertaining to the leaf tobacco industry in Wisconsin, estimate that 75 per cent. of the leaf tobacco crop produced in this State in 1926 has already been delivered to the buyer at the various leaf tobacco markets in Wisconsin.

It is something unusual for such a large quantity of leaf tobacco, of a previous year crop, to reach market so early in the season and this situation has no parallel in Wisconsin, veterans of the tobacco industry advise.

There is yet a small quantity of leaf tobacco not as yet stripped of which a small percentage is on the pole but, it is estimated that all but 10 per cent. of the 1926 crop is in the bale.

It is also estimated that all but about 10 per cent. of the 1926 Wisconsin tobacco crop has been bought.

The northern Wisconsin-grown tobacco crop contains some very fine tobacco, has excellent quality and is of a good size but considerable of it was damaged on the pole in the shed, while it was in the curing state.

The tobacco growing farmer whose tobacco crop was injured by shed disease, will in consequence thereof suffer a considerable financial loss due to this damaged tobacco, and in many cases will reduce the value of his crop by almost one-half.

Many a tobacco grower who harvested a sorting crop of tobacco and who sold it at a fancy price as such, has been obliged to resell a large part of his crop as stemming tobacco due to the damage to it caused by shed burn, pole rot and other shed diseases.

TOBACCO PRODUCTS EARNINGS

Earnings of the Tobacco Products Corporation for the year 1926 were equivalent to $11 a share on the common stock, after class A dividends are provided for, as compared with $8.10 a share in 1925. Net profit for 1926 was $10,389,528 as compared with $7,310,604 for the previous year.

REVIEW OF THE UNITED STATES FOREIGN TOBACCO TRADE FOR 1926

THE UNITED STATES tobacco industry weathered many hardships during 1926, in the form of foreign competition, increased foreign tariffs, disturbed economic conditions abroad, and lowered prices both at home and abroad. Nevertheless, exports for the year indicate that the foreign trade is still in a healthy condition. The total exports of leaf tobacco (not including stems, trimmings, and scrap) during 1926 amounted to 478,769,000 pounds and marked an increase of 2.2 per cent. compared with 1925. Unfortunately, the increase in quantity exported is accompanied by a decrease in price of 4.2 cents per pound. The average export value of leaf tobacco in 1926 was 28.5 cents per pound compared with 32.7 cents per pound during the year previous.

Market Changes

The past year was characterized by several important changes in trade channels; at least three markets were practically lost, many new markets established and many old ones strengthened. Italy can no longer be considered an outlet for American tobacco. It has been decreed that Italians use Italian tobacco, good or bad, and they are using it. Spain, according to statements from that country, has existed the full year on stocks, but in all probability will begin to buy again in 1927. The imposition by Poland of a prohibitive tariff on raw tobacco and cigars (January 1, 1926), has cut off the American trade with Danzig, which unlike Poland has no monopoly and falls within the Polish customs district. Should Danzig's efforts to obtain a monopoly be successful, the United States tobacco trade with that city may be resumed. Poland, however, is hopelessly pledged to buy from countries which have financed her, and no return of this trade can be expected soon.

EXPORTS BY TYPE

Bright Flue Cured

Exports of Bright Flue Cured tobaccos have reached the highest point in 1926, amounting to 287,000,000 pounds, but suffered a decline in price of nearly 7 per cent. compared with the year previous. While this type of tobacco has been paramount in the export trade for many years, it has increased to its present prominence from 180,000,000 pounds exported in 1923.

The United Kingdom is the principal purchaser, taking on the average between 40 and 50 per cent. of the total flue cured exports. Due to expansion in her colonies, the United Kingdom reduced her purchases in 1926 by nearly 4 per cent. compared with 1925. Heavy decreases were also noted in the purchases of Poland and Danzig, Denmark, Belgium and Hongkong. On the other hand trade with Germany picked up by 107 per cent.; the Netherlands, 60 per cent.; Canada, 43 per cent.; Java and Madeira, 55 per cent.; Australia, 6 per cent.; and China, 5 per cent. The export value of flue cured tobaccos in 1926 amounted to less than $103,000,000, compared with about $110,000,000 in 1925.

Burley

Burley exports for the year show the greatest gain in quantity of any distinct type and the greatest drop in price. Total exports of this type amounted to nearly 6,729,000 pounds valued at $1,385,000, an average value of 20.6 cents per pound, compared 6,017,000

(*Continued on page 17*)

Some Of Its Outstanding Features Of Advantage

1 Produces spongy, free-smoking bunches—the equal of hand work in every respect.

2 Fillers are blended by this machine in any proportion desired—or one type of filler only may be worked.

3 Any size or shape of bunch, and both right and left hand bunches, can be made on the same machine.

4 With two operators, it produces 450 to 500 uniform, spongy, free-smoking bunches an hour.

5 Can be used on mould work, or bunches can be rolled fresh by hand direct from the machine.

6 Adapted for use in conjunction with automatic rolling machines.

7 Sturdy and simple in construction—easy to operate and handle.

Demonstration On Request

PRICE

$1750

F. O. B. Newark, N. J., U. S. A.

Cash, or Time Payment Terms

Complete ready to run with individual motor, drive equipment and two chairs, as shown above.

The *New*

Model T Universal

A Long Filler Bunch Machine For High-Grade Work

THIS wonderful new Model T Machine is establishing an entirely new standard of production for manufacturers of long filler cigars.

The Model T Universal fills the need for a long filler bunch machine that will either work one type of filler, or blend two separate types of fillers, with the same speed, accuracy and efficiency. On this machine two operators of average skill can produce 450 to 500 spongy, free-smoking bunches an hour.

As the blending on this new Model T Machine is done by mechanical means, the likelihood of human errors is completely eliminated—with the result that a much more uniform and accurately blended bunch is assured than is possible by hand or bin-mixing.

In every way the Model T Universal is a thoroughly high-grade and dependable long filler bunch machine. All parts are readily accessible and interchangeable. It does not easily get out of order. It is easy to operate and handle. Because of the economies it will effect in the manufacture of long filler bunches, it will very quickly pay for itself.

UNIVERSAL TOBACCO MACHINE CO.

40 East 34th Street - - - New York, U. S. A.

FACTORY: NEWARK, NEW JERSEY, U. S. A.

PHILADELPHIA.

YAHN & McDONNELL HAD SUCCESSFUL YEAR

THE year 1926 was a very satisfactory one for Yahn & McDonnell Cigars a consolidation of Dusel, Goodloe & Company, Yahn & McDonnell, and Duncan & Moorhead.

The Wholesale Department featuring "Optimo" and "Blackstone" cigars for general distribution and "Antonio and Cleopatra," "Bering" and "Cortez" for the clear Havana market, had an increase far ahead of the best figures anticipated.

The Retail and Concessions Account Department was very materially increased during the year by the addition of twelve (12) new accounts located in clubs, hotels, cafes and office buildings.

Their imported Havana cigar business was very good, showing an increase of 25 per cent. over the previous year.

Plans for 1927 already in effect call for an extensive development of all departments, including the new Smokers' Accessories Department, just opened to care for their retail stores accounts and for the service of their wholesale customers.

Their policy of concentration on "Optimo" and "Blackstone" cigars for general sale will be more intensive than ever before and with the improved sizes in these 100 per cent. Havana filled cigars they are well satisfied that each brand will continue to show a most satisfactory increase and as the other brands in their control are each a selection of the finest in their class, they are very optimistic on the success of 1927.

The Engineers' Club of Philadelphia has just been added to their list of concession accounts, and their stand in the new Mutual Trust Company Building, at 1518 Walnut Street, will open this week.

CONGRESS CIGAR STOCK ON $4 BASIS

Directors of the Congress Cigar Company, at a meeting held last week, declared a quarterly dividend of $1 a share, thus placing the stock on an annual basis of $4. The previous annual rate was $3. The dividend of $1 is payable March 30th to holders of record March 15th.

Net profit for the year 1926 was $2,140,676, as compared with $1,721,992 for the year 1925.

Luis Toro, of the Porto Rican-American Tobacco Company, was elected chairman of the Board of Directors at the annual meeting.

F. D. VETTERLEIN SERIOUSLY ILL

F. D. VETTERLEIN, of the Vetterlein Cigar Company, Pennsburg, Pa., is seriously ill in a local hospital, where he was taken a short time ago following an attack of gallstones.

Mr. Vetterlein is the son-in-law of Charley Hall, the boss of the City Council, and his wife and Mr. Hall were hastily summoned from a visit in Cuba to his bedside.

Although Mr. Vetterlein has shown some improvement, he is still in a critical condition.

VICTORY CIGAR COMPANY DISTRIBUTE "ROI TAN"

Seidenberg and Company, through their Eastern Pennsylvania representative, John P. Sweeney, have just completed arrangements whereby the Victory Cigar Company, of this city, will distribute their "Roi Tan" brand in this territory in the future.

John B. Williams is the president of the Victory Company, and he announces that an aggressive campaign will be put on at once on the new brand, which will undoubtedly increase the sales in this territory considerably.

KENLEY, INC., TO JOB "HUDSON BAY"

Kenley, Incorporated, 1207 Walnut Street, has just been made Eastern Pennsylvania representative of Hargraft and Sons, Chicago, manufacturers of "Hudson Bay" smoking tobacco. An extensive campaign will be put on to place this popular mixture in local stores.

CHARLES F. ALTHAUS A VISITOR

Charles F. Althaus, well-known cigar box manufacturer of New York City, was a visitor in Philadelphia over Sunday. He was accompanied by Mrs. Althaus and their son, George, and were registered at the Benjamin Franklin Hotel during their visit.

CONSOLIDATED EARNINGS

Estimated earnings of $1,554,031 are reported by the Consolidated Cigar Corporation, for the six months ending December 31, 1926, which is equivalent to $6.22 a share. The estimate covers the period following the acquisition of the G. H. P. Cigar Company.

Manila Staples!

STANDARD BRANDS OF MANILA CIGARS ARE WINNING EVERYWHERE

Smokers like these long-filled, hand-made cigars. They are mild and sweet and they burn perfectly. For the price there is nothing to equal them on the American Market.

The Workmanship in a Class A, Manila Cigar compares favorably with that in domestic products of Class C.

GET A STAPLE MANILA LINE, GIVE IT A CHANCE, TREAT IT RIGHT, AND IT IS BOUND TO BE A BIG MONEY-MAKER FOR YOU!

OTHERS ARE DOING IT—SO CAN YOU!

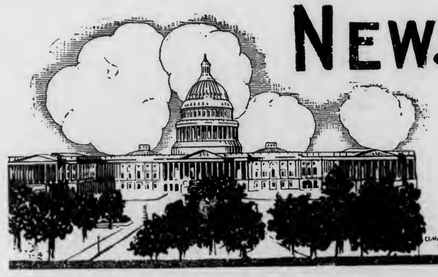
THERE IS MONEY IN STAPLE MANILAS!

Information, List of Importers and Factory Agents on Request

THE MANILA AD. AGENCY

C. A. BOND, Manager

15 William Street, New York City



NEWS FROM CONGRESS AND FEDERAL DEPARTMENTS

FROM OUR WASHINGTON BUREAU 622 ALBEE BUILDING

ENACTMENT of the Green bill removing the restrictions upon the importation of cigars appears doubtful at this session of Congress, the House Rules Committee having failed to bring in a rule giving special privilege to the measure, as asked by Congressman Green of Iowa, its author, after a hearing last month. The legislation is sought by Cuba as a condition to the consummation of a permanent agreement for the interchange of parcel-post matter.

Following hearings at which Charles E. Dushkind, general counsel of the Tobacco Merchants' Association, strongly protested against the bill, on the ground that it would open the market in the United States to direct Cuban competition, to the detriment of domestic cigar manufacturers, the committee rendered a favorable report. Efforts were made by Representative Green to bring the bill up in the House for vote at a time when its chief opponents were absent, but these were frustrated and Mr. Green declared he would seek a rule from the committee giving the measure a preferred place on the House calendar.

The committee heard Mr. Green's arguments in favor of prompt action on the bill, which was opposed by Representatives from Florida and other States acting in behalf of the cigar interests. So far no action has been taken on the appeal, and it appears improbable that any effort will be made to jam the measure through. In order to become law it would not only have to pass the House but also the Senate before March 4.

U. S. C. C. to Meet at Havana and Will Discuss Trade Relations

Various aspects of Cuban-American trade relations will be discussed at the meeting of the board of directors of the Chamber of Commerce of the United States to be held at Havana, Cuba, on February 17 and 18.

As Cuba is one of the leading markets for American exports and the United States is Cuba's best customer, the Chamber's directors are hopeful that the Havana meeting will serve to strengthen the existing close relations between the two Republics. Cuba, it is pointed out, is the only foreign country with which the United States has a reciprocity trade arrangement.

The directors are especially anxious that the meeting will afford an opportunity for an exchange of opinions between the representatives of the business interests of both countries and lead to a better understanding of their respective trade problems. Members of the American delegation have let it be known that they will take advantage of their visit to Cuba to make a first-hand study of the commercial and industrial developments that have taken place there in the last few years. American business men generally are greatly interested in the extensive public works program being carried on in Cuba, which promises great improvements in transportation facilities, in public health and in education.

An important factor in the relations between the two countries has been the close contact established between the American Chamber of Commerce of Cuba and the Chamber of Commerce of the United States. As evidence of the close ties between the two organizations it is pointed out that Walter M. Daniel, a leading member of the American Chamber of Cuba, is one of the two directors representing the Foreign Commerce Department of the National Chamber. The election of Mr. Daniel is the only instance on record that a director has been chosen from a foreign country. Furthermore, the Cuban Chamber of Commerce in the United States, is doing its share to further cordial relations between the Republics.

At the present time the National Chamber is carrying on an aggressive campaign to remove the quantity limits on imports of cigars and cigarettes into the United States which restriction now stands in the way of a permanent parcel-post arrangement with Cuba. This matter was considered by the National Chamber at its last annual meeting, when the following resolution was adopted:

> "From the present temporary parcel-post convention with Cuba the trade of our country is receiving substantial benefits. In order that there may be a continuation and a development of these benefits, we ask that the Congress of the United States remove the restrictions upon quantities of Cuban products which may be imported into the United States. These restrictions, originally enacted many years ago under conditions which have now substantially changed, prevent the mutuality of advantage in the use of the parcel post essential if a successful convention is to be maintained."

Since the passage of that resolution, which, incidentally was sponsored by the American Chamber of Cuba, continued effort has been made to secure enactment of the necessary legislation. A short time ago John W. O'Leary, president of the National Chamber, in a letter to the members of Congress, declared that "the lack of parcel-post facilities to Cuba corresponding to those available to other countries has been the subject of complaint by American manufacturers and merchants for many years." "Cuba," he said, "is one of our chief export markets, and there is keen interest in maintaining the present postal convention by which American exporters can ship eleven-pound parcel-post packages. During the last fiscal year Cuba took $182,903,618 of American exports and ranks sixth among all countries as a buyer of American goods.

(*Continued on Page 14*)

CIGARETTES

"There's something about them you'll like"

TAREYTONS ARE A QUARTER AGAIN

LORILLARD'S NEW "ROCKY FORD" PLANT

(*Continued from page 3*)

One important detail in a cigar factory is an abundance of natural light, and this is provided in the new "Rocky Ford" factory by the use of skylights in the saw tooth roof, which face the north, thus furnishing the sorting and packing rooms a supply of nearly perfect light for the grading and packing of the cigars thus enabling the cigars to be separated into groups ranging from the delicate claros to the dark colorado maduros.

A most modern and excellent humidification system is contained in the factory thus enabling the raw materials and the partly finished cigars to be kept at the desired temperature and moisture content at all times regardless of the outside weather.

The health and convenience of the employees of the factory have not been neglected, as the P. Lorillard Company, has installed a most modern and complete kitchen and dining room in the building where lunches are served to the employees at cost plus overhead expenses, and music is also furnished during the lunch period.

Since the "Rocky Ford" cigar was re-established on the market about two years ago, the demand has increased so rapidly that it was found absolutely necessary that additional capacity for the manufacture of the brand be provided before new territory could be opened up, but with the opening of the new factory, which will have a capacity of over 200,000,000 "Rocky Ford" cigars a year, the company will now be in a position to go into new territory, and retailers can feel assured of a continuous supply of this quality, long filler, Sumatra wrapped cigar, which retails at a nickle.

COURT ORDERS DUKE MANSION BE TURNED OVER TO DAUGHTER

Following a friendly suit brought by Doris Duke, fourteen-year-old daughter of the late J. B. Duke, through her guardian, the court last week ordered the executors of the estate to turn over to her the Duke residence, valued at $1,600,000, at 1 East Seventy-eighth Street, and its contents.

The personal property which Doris will receive in conjunction with the residence consists of the furnishings of the residence, a collection of tapestries now in the possession of Duveen Brothers, four automobiles and a private railroad car.

MEXICO PLACES 25 PER CENT. TAX ON CIGARETTES

The Mexican Government yesterday issued a decree imposing a 25 per cent. ad valorem internal revenue tax on domestic cigarettes and a 15 per cent. tax on cigars, and since most Mexicans are addicted to the use of cigars or cigarettes, it is expected considerable revenue will be derived.

David F. Morris, Philippine tobacco agent, is calling on the trade in Texas this week. He has been the past month in Virginia, North Carolina, Tennessee, Arkansas, Missouri and Kansas.

ANOTHER CHAMPION OF TOBACCO SPEAKS

IN a lecture before the Philadelphia College of Pharmacy and Science, held here on February 3d, at Tenth and Cherry Streets, Professor Ivor Griffith made it clear to his audience that smoking in moderation hurts no one—but that smoking in excess does; which leaves the odds rather in favor of the old jimmy pipe, the cigar and the cigarette.

During the course of his lecture Professor Griffith said:

"There is enough nicotine in the juice of one heavy cigar, such as the foreign types, to poison two men, but not by smoking it, for ninety per cent. of the nicotine is destroyed by heat, and the remaining ten per cent. is only partly absorbed, and that only by inhalers.

"American cigar manufacturers are very wise, for they sweat most of the nicotine out of tobacco and the ordinary domestic cigar has in it less than two per cent. of the poison. Good cigars are made of blended high grade tobacco. Indifferent cigars may be made of poor tobacco . . ., etc., and colored and flavored with licorice, cascarilla, valerian and other aromatic drugs.

"Tobacco smoke disinfects the mouth and throat and nose—but it also disinfects the stomach. Not by killing the germs, but by counteracting the ferments, which are so necessary to digestion.

"Tobacco is a mental sedative, and therein rests its greatest value. Ask the doughboy, with his front-line trench experience, how his cigarette helped him to forget things. Charles Lamb, the famous English literary figure, must have felt its value in affecting calm repose when he said, 'For thy sake, tobacco, I would do anything but die!'"

1927 CIGAR STYLES WILL BE DIFFERENT

A sixteen page booklet entitled "Cigar Styles of 1927 Will Be Different" has just been published by The Miller, DuBrul and Peters Manufacturing Company, of Cincinnati, Ohio, and is now ready for distribution to cigar manufacturers.

This booklet is of an educational nature, discussing many phases of the cigar business from an economic standpoint, and gives the cigar manufacturer many thoughts which are applicable to his business.

The Miller, DuBrul and Peters Manufacturing Company, expect a very large demand for this booklet because of the fact that it is of a timely nature and brings out new thought for many manufacturers, and as they anticipate an enormous demand for this booklet, cigar manufacturers who are interested should mail their requests early.

Any of our readers may obtain a copy of this booklet without charge by sending their name and address to The Miller, DuBrul and Peters Manufacturing Company.

LANCASTER CIGAR PRODUCTION DROPS

The total number of cigars produced in Lancaster County, Pa., during the month of January, 1927, was 1,078,053 less than the number produced in the corresponding month a year ago, according to the monthly report of W. P. Austin, deputy stamp collector of the Lancaster revenue office. Federal revenue declined $44,797. The bulk of Lancaster County production was in classes B and C.

FEDERAL JUDGE GIVES FINAL DECISION IN McCORMICK HARVESTER LITIGATION

A final decision in the suit of the Consolidated Cigar Corporation against the McCormick Cigar Corporation of Buffalo, N. Y., was handed down by Judge John R. Hazel, in Federal Court in Buffalo, last week, when Judge Hazel permanently restrained the McCormick Corporation from ever marketing a cigar under a label similar to that used by the Consolidated Cigar Corporation.

The suit was the outcome of the marketing by the McCormick Cigar Corporation of a cigar under the label "McCormick's Harvester," and suit was instituted in July, 1923.

Last fall a Special Master rendered a decision allowing the Consolidated damages from the McCormick Corporation, and also the profits derived from the sale of "McCormick's Harvester," however Federal Judge Hazel did not agree with this and his decision was as follows:

"Defendant's label was not a duplication of plaintiff's, possessing some differentiating features, and it may be presumed that *defendant, in good faith, did not believe that it was an infringement of plaintiff's.* For ten years plaintiff permitted its use by defendant in the sale of cigars, and, though notice was given early in its unlawful use, still, since nothing was done to enjoin use, this court should not be astute to excuse plaintiff's delay to the extent of permitting a recovery, against the infringer, of damages and profits. For during that period defendant no doubt, aided in making the trade mark known, and had built its business, believing that plaintiff's rights had become stale."

The McCormick Corporation must, however, bear the costs of the litigation.

MANILA NEWS NOTES

Shipments of cigars from Manila to the United States during the month of January, 1927, were 11,000,000.

Louis Gray, general manager of the La Minerva Cigar Factory, Manila, is calling on the trade in the Middle West this week. He is accompanied on the trip by Mr. Irving Waterman, representing H. W. Peabody & Co., of New York.

The civil war in China has caused considerable losses to the Manila cigar factories doing business in that country during the past year. For several years many complaints have been received at Manila from agents because of the imitation of labels, boxes and bands on the better known brands of Manila cigars. Owing to the lack of any responsible authority in China it has been extremely difficult to eliminate box stuffing and other frauds perpetrated on cigar smokers. In normal times the Manila cigar trade in China amounts to about 30,000,000 cigars a year, most of them of the highest class.

LIGGETT & MYERS ESTABLISH RECORD

Net earnings of the Liggett and Myers Tobacco Company, for the year 1926 were $17,636,940, after charges, as compared with $15,289,652 for the year 1925. This establishes a new record in earnings for the company, 1925 holding the record up to this time. The Liggett and Myers brands are "Chesterfield," "Fatima" and "Piedmont."

ENGLISH TOBACCO TRADE CONFERENCE

Arrangements for the first Congress ever held in the tobacco trade, to take place at Olympia on May 2d, 3d and 4th next, are proceeding apace, and the news that the Congress is to be opened by the Right Hon. the Earl of Birkenhead promises to create the right interest and atmosphere from the outset, for his lordship's distinguished personality and widespread popularity, together with his peculiar and historic association with the tobacco trade, render his connection with the first Congress singularly appropriate and welcome. Judging by the programme so far arranged, the Congress is well calculated to give an auspicious start to a yearly series of such conferences, worthy of the trade and its high place in the industrial and social life of the nation. The following are among the topics which are to be the subject of expert addresses and discussions: Cigars and the modern smoker; Window dressing display; Advertising and design; Tobacco trade and the Shops (Early Closing) Acts; Salesmanship as an aid to increased turnover; Pipes, etc., etc.

The programme for the social side of the gathering has been carried out with a view to interesting the greatest number of visitors, and includes a motor tour to Windsor Castle; a luncheon; a reception, dinner and dance; visits to the House of Commons, the Tower of London, and a London pipe factory; theatres; a garden party, and a "surprise night." Meetings of the Wholesale Tobacco Dealers' Association and the National Union of Retail Tobacconists (London Branch) will represent the corporate activities of the distributive trade, and a gathering will be arranged in aid of the Tobacco Trade Benevolent Association. Directed towards the advancement of delegates as traders and citizens, the movement is worthy of the highest encouragement in and from all quarters, and we are glad to see that to enable tobacconists from all parts of the country to participate as economically as possible, special railway facilities have been granted, the railway companies having co-operated by allowing delegates to travel to and from the Congress (from any station in the United Kingdom) at a fare and a third for the return journey. The tickets will be issued from Saturday, April 30, to Thursday, May 5. Particulars of the hotel accommodation to be arranged will be announced later. The committee have decided that the charge for a delegate's ticket shall be one guinea, or, for a double ticket (delegate and wife or friend), 37s. 6d.—*Tobacco World*, London.

TRADE-MARK PRODUCTS CORPORATION ORGANIZED

The Trade-Mark Products Corporation has recently been organized under the laws of the State of Maryland, with authorized capital stock of 300,000 shares of no par 7 per cent. preferred and 900,000 shares of no par common. The corporation was organized by the Whelan interests and will be a holding company owning stock in other companies producing trade-marked articles. Clarence Sherwin is president of the corporation.

BILL TO TAX CIGARETTES AND COSMETICS IN WISCONSIN PROPOSED BY WOMAN

If a bill proposed by Assemblywoman Helen Thompson, of Park Falls, Wisconsin, is passed by the Legislature of that State, cigarettes will be taxed two cents a package, and cosmetics, including face powder, rouge and lipsticks will be taxed about ten per cent. The revenue derived will be used for the schools.

WOMEN AND CIGARETTES

Women are sufficiently self-conscious of their smoking habit to leave the purchasing of their cigarettes to the men folk. This fact was discovered by a "Manchester Evening News" representative in the course of his inquiry into the truth of a doctor's statement that women are more intemperate smokers than men.

"I think the doctor is wrong," said a member of a well-known firm of Manchester tobacconists. "In my experience I find that the percentage of women smokers is very small compared with that of men—and most of them smoke cigarettes of the more palatable orders, such as the highly scented, and the brilliantly tipped. But not many come in and buy their own cigarettes. They leave it to their husbands or their fiancés. We know, because you do not see a man, not even a reputed man, smoking the kind of cigarettes they do."

"And what," asked the representative, "do you think of the doctor's warning, that women should not use long cigarette holders?" "Well," was the answer, "I can't tell you whether it's harmful or not. What I can tell you is that they do not use them for hygienic purposes, or because of the chasteness of their appearance, but because they make it possible to smoke cigarettes without staining the fingers. As for the doctors themselves, we sell as much tobacco, and as many cigarettes to them as we do to the ordinary man in the street, only in the majority of cases doctors have a special mixture made up for them, which is usually composed of perfectly plain tobacco."

The manageress of another firm of well-known Manchester tobacconists was inclined to champion the modern girl and her disinclination to go and buy her own cigarettes. "Why should she? Why shouldn't her husband or her fiancé, or her boy buy them for her?"—"Tobacco," London.

INSURANCE, STORAGE AND RESALE

By M. L. Hayward

"You signed a written agreement to buy $500 worth of tobacco from me, failed to take delivery, and I had to sell it for $400," the tobacco dealer averred.

"And I'll pay you the $100 as damages for my breach of the contract," the customer offered.

"And I paid $30 insurance on the tobacco, $10 storage, and 15 for expenses in connection with the sale,," the tobacco dealer added.

"Well, $100 is all I pay—if you want more you'll have to sue," the customer retorted. The dealer accepted the challenge, and the Michigan Supreme Court in a case reported in 167 Mich. 213, ruled in the dealer's favor.

"In the United States the rule is well settled that where the goods are in his possession the seller may, without committing a breach of the contract, resell the goods, if the original buyer refuses without justifiable cause to receive and pay for them, and may recover the loss sustained in the difference between the contract price and the price received on resale, and the expenses of making the sale, and, in addition, the cost of storage, interest, and an allowance for his time as agent in reselling. In making such resale, the seller acts as agent of the buyer, but not in such a literal sense as to confer on the buyer any title or interest in the property," said the Court.

Bayuk cigars are better value than ever before— thanks to our new factory

FOR years the success of Bayuk cigars has demonstrated their exceptional value. A man can get more quality for his money in Bayuk cigars—quality both in materials and workmanship. And that's made Bayuk cigars mighty fine sellers.

Now they have better quality than ever before. That's to the credit of our new factory at 9th Street and Columbia Avenue, Philadelphia. We do things there in caring for the tobacco and making it into cigars, that were never done before. For instance, it's well known that certain climatic conditions are necessary for cigar making. So we've installed equipment that gives any temperature or humidity we want any day in the year. The whole building, from cellar to roof, is lined with cork, so we can shut out Philadelphia climate and make our own.

That's just one thing. Mighty important though. And typical of everything we do in the factory—everything better than ever before. Of course, the quality's better—it has to be. And that's what your customers want.

Better quality—more sales; it's as plain as two and two make four. Fill up your Bayuk stock. Put it where your customers can see it. Let them find out what fine cigars you sell. Make repeaters out of them, with Bayuk cigars. Remember:

BAYUK BRANDS BUILD BUSINESS!

It's Ripe Tobacco!— Every Bayuk Cigar

THIS TOBACCO IS *UNDER*-RIPE

THIS TOBACCO IS *RIPE*

THIS TOBACCO IS *OVER*-RIPE

bitter perfect smoking flat

BAYUK CIGARS *Inc.*

PHILADELPHIA

Makers of fine cigars since 1897

Here are the five famous Bayuk brands

PRINCE HAMLET MAPACUBA

BAYUK PHILADELPHIA

HAND MADE PERFECTO

HAVANA RIBBON CHARLES THOMSON

News from Congress

(Continued from Page 8)

"In the first ten months of the last calendar year we sent Cuba a total of more than 211,000 postal parcels weighing over eight ounces. The average weight of these parcels is slightly under seven pounds. The number of parcels received from Cuba was slightly over 16,000. To only two other countries—England and Mexico—have our shipments been as numerous."

Mr. O'Leary made it plain in his letter that unless Congress enacts legislation a situation would be produced that would prove detrimental to trade between the two countries.

Department of Commerce Has Appointed Subcommittees to Assist Market Research

The appointment of subcommittees of the market research conference to co-operate with Federal, State and private agencies in the collection and dissemination of statistics and consider other phases of collecting material used in market research work has been announced by the Department of Commerce.

Trade associations in the tobacco industry and other interested commercial bodies will be asked to assist the work of market research by expanding and detailing the reporting of sales volumes and other data. A study of consumer expenditures is also to be taken up.

The market research conference was organized in Washington last October at a meeting held by distributors, advertisers and Government officials to consider a list of fundamental research projects in the field of marketing which have common interest and value for everybody engaged in the field of market research.

Recommends Reduction in Time of Settlement of Appeals on Patent Cases

Modernization of Patent Office procedure so as to reduce the time required for the final settlement of appealed cases is recommended to the House of Representatives by the patents committee in a report on measures which would reduce the number of appeals that may be taken and shorten the time within which applicants must file replies in such cases.

At present, five years or more may be consumed in litigating a case, the delays postponing the time when the patent expires which, of course, is of benefit to the patentee. The present procedure was designed at a time when applications at the Patent Office numbered only a few thousand a year and when appeals were relatively few. At present the number of applications filed runs between 80,000 and 90,000 annually, with appeals running about 1900 a year.

The need of modern methods was advanced more than twenty-five years ago, but Congress has never enacted legislation along that line. The bills now pending have the approval of the various bar associations. They would practically cut in half the time within which cases would be settled and would effect other changes which, it is pointed out, would be most advantageous to the poor applicant, who is now at a disadvantage when opposing parties able to stand the expense of the delay which can be managed under the present procedure.

STATE OF NORTH CAROLINA LEADS IN PAYMENT OF TOBACCO TAXES

According to a recent article in the Winston-Salem "Journal":

"North Carolina, once famous for the production of the pine products, tar, pitch and turpentine, from which it developed the name, the 'Tar Heel State,' is now famous as the leading tobacco State of the Union. In fact, its pre-eminence in this product is so outstanding that it can hardly be said that the State has any real competitors.

"During the year 1926 the State contributed $180,069,360.02 of the $371,667,583.09, the national total taxes paid to the Federal Government by the tobacco industry. The figures for last year represent a gain over the preceding year of $20,187,608.07, while the gain for the entire country, after all losses have been figured in, total only $11,533,341.11. North Carolina's nearest competitor in the tobacco industry is Virginia, which contributed taxes on tobacco to the amount of $50,378,843.98, or less than one-third the amount contributed by North Carolina.

"North Carolina's total payments were made up as follows: cigars, $113,595.75; cigarettes, $157,527,667.86; manufactured tobacco and snuff, $22,238,276.64; manufacturers' special taxes, cigarette papers and tubes, etc., $189,819.77; total, $180,069,360.02. The State led in payments of both cigarette taxes and manufactured tobacco and snuff taxes.

"Leadership in the tobacco industry is quite appropriate for North Carolina. While tobacco was known to the American Indian long before the discovery of America it was Sir Walter Raleigh who first introduced tobacco to the English speaking world and gave it social standing by using it himself. While its first use was regarded merely as a fad its popularity has continued to grow from year to year until at present it represents one of the principal industries of the world."

OPPORTUNITY FOR CIGAR TOBACCO AGENCY

Information concerning an opportunity to establish an agency for cigar tobacco at Prague, Czechoslovakia, has been received at the Bureau of Foreign and Domestic Commerce, Department of Commerce, Washington, D. C., and is available to firms listed on the Exporters' Index. Those interested in receiving this reserved information should request Trade Opportunity No. 46626, either from the district office or from headquarters at Washington.

AGED MAN INJURED GOING FOR TOBACCO

William Davis, of 2120 North Sixteenth Street, does not go out much now that he has reached the grand old age of eighty years, but last week his supply of tobacco became exhausted so he ventured down the street to replenish his supply, and was struck by an automobile while crossing the street. He was taken to the Women's Homeopathic Hospital where it was found he had suffered a broken leg and possible internal injuries.

U. S. TOBACCO COMPANY EARNINGS

Net earnings of the United States Tobacco Company for the year 1926 are reported as $2,394,837 after all charges and Federal taxes, which is equivalent, after preferred dividends, to $5.26 a share on the 381,542 shares of no par common outstanding. This compares with $2,298,307, or $5.01 a share, for the year 1925.

STATE FARM SHOW SETS NEW RECORD

The 1927 State Farm Products Show, recently held in Harrisburg, established a new record for both size and attendance. The number of exhibits was 5000 as compared with 4319 last year, while the attendance was estimated at between 50,000 and 60,000 as compared to 40,000 a year ago. Since no admission charge is made, and the Show was housed in six different buildings, it was found extremely difficult to even estimate the actual attendance. This year, a count was made at the entrance of each building which showed a total of 160,000. Since most people visit at least three of the buildings, it was thought that 55,000 would be a conservative estimate of the attendance. This shatters all previous records, and is all the more remarkable since rain fell on both Wednesday and Thursday, the most popular show days.

"The size and popularity of the Show this year served to emphasize more than ever the inadequate facilities now available in Harrisburg for holding this State-wide event," said H. E. Klugh, manager, in summing up recent developments in the growth of the Show.

"It was necessary to turn away over 1000 square feet of commercial exhibits this year," Klugh added. "Furthermore, it was necessary for visitors to stand in the rain at the entrance of the principal show buildings for fifteen minutes to a half hour during the rush hours of the day before they could get in."

Tobacco Exhibit

D. F. Holbein, Lancaster county, won sweepstakes for having the best exhibit of cigar filler tobacco. In addition to winning sweepstakes Mr. Holbein won first prize in the broad leaf filler B. tobacco class. Hayes Dorey, of Clinton County, won sweepstakes for the best exhibit of cigar wrapper tobacco in addition to winning first prize in the Havana Seed wrapper class. Other winners were: Lewis R. Creamer, Lancaster County; J. F. Weaver, Lancaster County; Milt. Carpenter, Lancaster County; S. C. Ramm, Clinton County.

TOBACCO CAUSE OF FIRST BOOTLEGGER

Contrary to the popular belief, the word "Bootlegger" was not coined after the advent of prohibition in the United States, but was coined in the days of King James the First, of England, who was also called the "wisest fool in Christendom," according to Professor Ivor Griffith:

"King James forbade the use of tobacco in his kingdom under threat of dire punishment, and even members of Parliament had to cross the channel to France in order to smoke their pipes in peace, that is, if they wished to indulge in a few puffs in a legal manner.

"Of course there were smugglers who sold the product in the country, but it was not considered fashionable or safe to carry tobacco on the hip, so the smugglers carried it in the high leather boots typical of that period." Hence they were called "Bootleggers."

UNITED ZONE MANAGERS' ANNUAL MEETING

The United Cigar Stores Company zone managers from all over the United States are gathered in New York City this week for their annual conference which will take up the entire week. The annual banquet will be held at the Hotel Astor tomorrow evening.

ROCKY FORD
CIGAR

Quick Sales
Fast Turnover

5¢

Long Filler
Imported Sumatra Wrapper

It pays to display them

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Extremely Mild

100% Havana Filler

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OPTIMO CIGARS — VERY MILD — VERY MILD

Manufactured by **A. SANTAELLA & CO.**
Office, 1181 Broadway, New York City
FACTORIES: Tampa and Key West, Florida

made good

LA PALINA
CIGAR

WHO COULD SUE?

By M. L. Hayward

The tobacco dealer had bought a brick building on the corner of Main Street and Second Avenue for $15,000, paid $5,000 down, gave a mortgage to the Popular Loan Company to secure the balance of $10,000, and was carrying on business on the ground floor.

One fine day in September a sedan car, driven by a "prominent citizen," ran wild, and drove the hood thereof through the dealer's window.

"I'll have the damages repaired, and send you a bill of the actual cost, and I'll also expect you to pay damages for injury to my business," the dealer suggested.

"You'll get nothing out of me," "prominent citizen" assured him.

"I'll sue you for damages."

"That's just what you can't do."

"I'm a free American citizen, and it's certainly news to me that I can't sue for damages to my own building, if I've got the money to pay a lawyer."

"It isn't your building—the investment company holds the mortgage, they are the only people who can sue, and as I'm vice-president of the company, I don't think they'll sue me very quick," "prominent citizen" maintained.

The tobacco dealer did not accept this dictum as final, however, sued for damages, and collected in full, as the American courts have laid down the rule that the mortgagor of real estate in possession is regarded as the owner, and has, as against third persons, an undisputed right to sue for damages to the mortgaged property.

"Except as against the mortgagee, the mortgagor while in possession and before foreclosure is regarded as the real owner and freeholder with the civil and political rights belonging to that character; whereas the mortgagee, notwithstanding the form of conveyance, has only the chattel interest, and his mortgage is a mere security for his debt," says the Vermont Supreme Court in a leading case, and the rule has been laid down by the Alabama, Connecticut, Illinois, Maine, Maryland, Massachusetts, New Jersey, New Hampshire, New York and Pennsylvania courts.

CHARLES FRITZKE BUYS MORRISSEY CIGAR STORE AND BUILDING AT EDGERTON, WIS.

Charles A. Fritzke, formerly connected with the Edgerton Cigar Company, Edgerton, Wisconsin, has purchased the stock of cigars, tobacco and candies of Garey Brothers, owners of the Morrissey Cigar Store, and also the building which houses the store, of the William Morrissey Estate, and took possession of the property on January 24th.

Mr. Fritzke has had a large experience in the handling of cigars, tobacco and candies and is well acquainted with the people of that community, who will give him a share of their patronage.

The choicest candies and the best cigars will be carried including products of the local cigar factories, such as "Imperial," "Max," All Wisconsin," and "Sons of Norway."

A statement has been issued at Manila to the effect that money in the tobacco inspection fund, which was to be used for advertising, is to be prorated among the Manila cigar factories.

REVIEW OF FOREIGN TRADE

(*Continued from page 4*)

pounds in 1925, valued at $1,816,000, an average value of 30.2 cents per pound. It is a fact well established in the United States tobacco industry that the welfare of all types is being hazarded by over-production. This is especially true of Burley which has to depend almost entirely on domestic consumption for outlet. Burley production for 1926, according to reports of the Department of Agriculture, has been estimated to be 312,630,000 pounds, compared with 271,154,000 pounds in 1925, and 299,200,000 pounds in 1924. Several foreign markets showed marked development in Burley purchases during the past year; among them was Belgium which bought over 3,000,000 pounds, thereby increasing her purchase by 50 per cent. compared with 1925. Small amounts sold to France, Italy, Germany, Czechoslovakia, Sweden, Newfoundland and Labrador reflected in some cases the establishment of new markets and in others the strengthening of old ones. Shipments to the United Kingdom and Portugal were materially decreased.

Dark Fired Kentucky and Tennessee

After a year full of vicissitudes in the process of foreign marketing and grave domestic disorders, the exports of Dark Fired Kentucky and Tennessee tobaccos emerged 2.4 per cent. to the good, compared with the year previous. This type, like most others, took a price reduction. The export price averaged 15.5 cents per pound in 1926, against 19.6 cents per pound during the year previous.

Many of the old markets proved disappointing, the United Kingdom, Spain and Italy especially so, but sufficient gains were registered on others to raise the export total from 117,000,000 pounds in 1925 to 120,000,000 in 1926. France bought nearly 33,000,000 pounds, an increase of 168 per cent. over the previous year's purchases, and ranked as the most important buyer. Exports to Belgium amounted to over 14,000,000 pounds, an increase of 117 per cent.; to the Netherlands nearly 14,000,000 pounds, an increase of 50 per cent.; to the United Kingdom nearly 16,000,000 pounds, a decrease of 29 per cent.; and to Germany, over 10,000,000 pounds, a decrease of 9 per cent. Among other expanding markets may be mentioned the Irish Free State, Portugal, Sweden, Switzerland, the Canary Islands, and the countries of French Africa.

The history of the past year has demonstrated the fact that if the production of Dark Fired Kentucky and Tennessee tobaccos is kept within reasonable bounds this branch of the industry can function without the trade of Spain, Italy and Poland, whose total purchases in 1926 amounted to less than 6,000,000 pounds.

Dark Virginia

Exports of Dark Virginia have been consistently losing ground since 1923 when the exports amounted to 48,000,000 pounds. In 1924, 31,000,000 pounds were exported; in 1925, 20,000,000 pounds, and in 1926, 18,000,000 pounds. The United Kingdom, Germany, Netherlands, Australia and Norway are the principal markets, all of which showed depreciation in 1926, except Norway, Belgium, France, Portugal, British India and French Africa bought increased quantities during the year, but their total purchases were too small to bring relief to the industry. The average ex-

(*Continued on page 18*)

Classified Column

The rate for this column is three cents (3c.) a word, with a minimum charge of seventy-five cents (75c.) payable strictly in advance.

FOR SALE

TWO LIBERMAN BUNCH MACHINES IN FIRST-CLASS working order for sale. Price $500 each. f. o. b. Tampa, Fla. Address Ramon Alvarez & Co., P. O. Box 405, Tampa, Fla.

TWO MILLER, DUBRUL & PETERS POWER SCRAP Bunch Machines; in perfect working order; for sale at $200.00 each. Maximo Grahn & Son, 409 W. Fortune Street, Tampa, Fla.

SITUATION WANTED

CIGAR FACTORY SUPERINTENDENT—Practical, trained with big company. A practical cigarmaker—hand-work, suction and fresh-work machines. Willing worker. Address Box 501, c/o "The Tobacco World."

SALESMAN WANTED

WANTED—TO COMMUNICATE WITH A FIRST-CLASS CIGAR SALESMAN. East, Middle West or West. Address H. C. Little, Manager, Hanover, Penna.

The Tobacco World
Established 1881

VOLUME 47 FEBRUARY 15, 1927 No. 4

TOBACCO WORLD CORPORATION
Publishers
Hobart Bishop Hankins, President and Treasurer
Gerald B. Hankins, Secretary

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PRICE: United States, Canada, Cuba and Philippine Islands, $2.00 a year. Foreign, $3.50.

OUR HIGH-GRADE NON-EVAPORATING
CIGAR FLAVORS
Make tobacco mellow and smooth in character and impart a most palatable flavor
FLAVORS FOR SMOKING and CHEWING TOBACCO
Write for List of Flavors for Special Brands
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FRIES & BRO., 92 Reade Street, New York

Tobacco Merchants' Association Registration Bureau, 5 Beekman Street NEW YORK CITY

Schedule of Rates for Trade-Mark Services Effective April 1, 1916.

Registration,	(see Note A),	$5.00
Search,	(see Note B),	1.00
Transfer,		2.00
Duplicate Certificate,		2.00

Note A—An allowance of $2 will be made to members of the Tobacco Merchants' Association on each registration.

Note B—If a report on a search of a title necessitates the reporting of more than ten (10) titles, but less than twenty-one (21), an additional charge of One Dollar ($1.00) will be made. If it necessitates the reporting of more than twenty (20) titles, but less than thirty-one (31), an additional charge of Two Dollars ($2.00) will be made and so an additional charge of One Dollar ($1.00) will be made for every ten (10) additional titles necessarily reported.

REGISTRATIONS

265:—44,845. For cigars. January 21, 1927. N. O. Swift Cigar Co., Hellam, R. D. 1, Pa.

FARMER GRAY:—44,846. For cigars. January 29, 1927. El Francisco Cigar Co., Yoe, Pa.

WONDER CITY:—44,856. For cigars. January 8, 1927. Jas. W. Wells, Petersburg, Va.

K. P. O.:—44,857. For cigarettes only. January 10, 1927. Arevalo Tobacco Co., San Francisco, Cal.

AREVALO:—44,858. For cigarettes only. January 10, 1927. Arevalo Tobacco Co., San Francisco, Cal.

TRANSFERS

FAIRMOUNTS:—14,259 (Tobacco World). For cigars. Registered November 7, 1903, by P. C. Fulweiler & Bro. Co., Philadelphia, Pa. Transferred to Benj. Kane, Philadelphia, Pa., January 28, 1927.

WHITE BEAUTY:—14,466 (Tobacco Leaf). For cigars: **16,380** (Tobacco Leaf), for small cigars, all tobacco and cigarettes, and **77,573** (U. S. Patent Office), for cigars. Registered December 24, 1897, February 14, 1899, and April 19, 1910, respectively, by San Telmo Cigar Mfg. Co., Detroit, Mich. Transferred to Haas Bros., Cincinnati, Ohio, January 14, 1927.

CECILIA GARCIA:—40,054 (Tobacco Merchants' Association). For cigars. Registered January 8, 1917, by M. Bronstein, New York, N. Y. Transferred to Lous Sherman, New York, N. Y., January 20, 1927.

LENOX BEST:—40,066 (Tobacco Merchants Association). For cigars. Registered January 25, 1917, by M. Bronstein, New York, N. Y. Transferred to Louis Sherman, New York, N. Y., January 20, 1927.

WHY ARGUE:—22,118 (Tobacco Leaf). For cigars, cheroots and cigarettes. Registered October 29, 1901, by Wm. Glaccum & Sons, New York, N. Y. Transferred to Wm. M. Simpson, Los Angeles, Cal., January 28, 1927.

KING BIRD:—1328 (U. S. Tobacco Journal). For cigars. Registered January 17, 1884, by Glaccum & Condit, New York, N. Y. Transferred to Wm. Glaccum, New York, N. Y., and re-transferred to Wm. M. Simpson, Los Angeles, Cal., January 28, 1927, by Wm. Glaccum & Sons, successors to Wm. Glaccum.

PARCEL POST:—27,056 (U. S. Tobacco Journal). For cigars, cigarettes and cheroots. Registered April 13, 1903, by Jno. A. Campbell, Detroit, Mich. Through mesne transfers acquired by Wm. Glaccum & Sons, Inc. And **20,141** (Tobacco World). For cigars, cigarettes, cheroots, stogies and tobacco. Registered May 6, 1910, by Wm. Glaccum & Sons, New York, N. Y. Transferred to Wm. M. Simpson, Los Angeles, Cal., January 28, 1927.

CARMEN:—12,756 (U. S. Tobacco Journal). For cigars, cigarettes and tobacco. Registered October 9, 1890, by Echezabal, New Orleans, La. Transferred to Quintin Valdes, Milwaukee, Wis., and re-transferred to John Weisert Tobacco Co., St. Louis, Mo., January 24, 1927.

TRAIL'S END:—44,807 (Tobacco Merchants' Association). For all tobacco products. Registered November 8, 1926. C. B. Henschel Mfg. Co., Milwaukee, Wis. Transferred to Victor Streetor, Milwaukee, Wis., February 2, 1927.

A. KAUFFMAN & BRO. INC.
YORK, PA.
ESTABLISHED 1893
MANUFACTURERS OF
CIGAR BOXES AND CIGAR BOX LUMBER
WE SPECIALIZE ON
GOLD LEAF WORK

REVIEW OF FOREIGN TRADE

(*Continued from page 17*)

port price in 1926 was 33.4 cents per pound, compared with 37.9 cents in 1925.

Maryland and Ohio Export

Nearly 75 per cent. of the Maryland and Ohio export type sold abroad is bought by France and the Netherlands; Switzerland, Germany, Italy, Belgium, and Denmark buy most of the remainder. Exports of this type during 1926 amounted to 13,592,000 pounds, a decrease of 2.3 per cent. and the decline in export price was 3.3 cents per pound.

Green River (Pryor) and One Sucker

Green River and One Sucker, which picked up in exports during 1924 and 1925, dropped back to 14,000,000 pounds during the past year, thus registering a decline of 21.7 per cent. and suffering more than any type except cigar leaf. Over 85 per cent. of the Green River type is sold to the United Kingdom, British West Africa, China, French Africa and Belgium, in the order mentioned. All of these markets show development save the United Kingdom, whose purchases decreased by 60 per cent. The substitution of Canadian Green River on the British market has undoubtedly affected American exports of this type.

Cigar Leaf

The United States export trade in cigar leaf is not important, amounting to less than a million pounds annually since 1923, except in 1924, when 1,464,000 pounds were exported. Exports dropped to 618,851 pounds in 1926, indicating a decline of nearly 30 per cent. compared with 1925, and reflecting the greatest punishment of any type. Due to a highly localized domestic demand, reduced production in 1926, and lack of stocks on hand, the price of cigar leaf has not declined. The export value per pound in 1926 amounted to 71.4 cents per pound compared with 70.2 cents in 1925.

Other Leaf Tobacco

The classification known as other leaf tobacco and consisting of all leaf tobacco not mentioned above increased in exports by 30 per cent. in 1926. France was the principal market in 1926, although goodly quantities were taken by the Netherlands and Canada.

Stems, Trimmings and Scraps

Germany, the Netherlands, Spain, and Sweden, with occasional large shipments to Belgium, are the established markets for stems, trimmings and scraps, but the year 1926 marks a complete departure from the regular trade channels in these commodities. Only 8,309,000 pounds were exported, compared with 9,017,000 pounds in 1925, and of the total exports 3,169,000 pounds went to China and 3,049,000 pounds to Germany. The purchases of China evidently consisted of scrap suitable for the manufacture of cigarettes, while the quantities consigned to Germany were mostly stems to be used in the manufacture of nicotine and snuff.

BUYERS' GUIDE

CIGAR BOXES

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MANUFACTURERS OF HIGH GRADE CIGAR BOXES
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CIGAR BOXES
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WOODEN CIGAR BOXES
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DILL'S BEST
"It's A Mighty Fine Pipe Tobacco"
If your jobber is unable to supply you, write us direct and state size desired. Give us the name and address of your jobber.
10c 15c 25c 75c $1.50 SIZES
J. G. DILL CO. Richmond, Va.

Those who place a wholly literal meaning on the word "mild" probably may not understand why smokers enthuse about the mildness of White Owl.

But mildness in a fine cigar means sweetness of taste and refreshing coolness—a full-bodied mildness that enables you to enjoy one cigar after another throughout the day.

If you would learn the delights of *satisfying* mildness in a cigar, try White Owl today. You'll add your appreciation to the millions who are finding new smoking contentment through the enjoyment of tobacco from the finest crop in years.

General Cigar Co., INC.

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MARCH 1, 1927

VOLUME 47 No. 5

THE TOBACCO WORLD

Tobacco Buyers---Attention!

This year more than ever before it will pay you to arrange to come to Porto Rico and look over the unusually high quality crop.

We advise that you make your selections early

While the 1927 yield of Porto Rican Tobacco is generous it is not exceptionally large and with the public's growing demand for a MILD cigar and the constantly increasing use of the fragrant, free-burning Porto Rican leaf by alert manufacturers, either exclusively in the filler or blended with other tobaccos, it behooves you to be on the ground as early as possible to make your purchases.

The 1927 Crop promises an unusually fine quality of smooth, free-burning, aromatic leaf

Never has Porto Rico presented finer tobacco. Special care in selection of seeds, transplanting, cultivation and harvest, following latest scientific methods, has steadily improved the quality. Follow public demand. Give the smoker that "all day satisfaction" that Porto Rican permits. Grown in an American possession and admitted duty-free it offers a wonderful opportunity to give your trade better cigar quality at a lower price.

GOVERNMENT OF PORTO RICO
TOBACCO GUARANTEE AGENCY
1457 BROADWAY *F. LINARES, Agent* NEW YORK, N. Y.

PUBLISHED ON THE 1ST AND 15TH OF EACH MONTH AT 236 CHESTNUT ST., PHILA., PA.

Would You Stand Children On Their Heads?

IT'S as logical as standing cigars on end in the container later to be handled, damaged, and many made unsaleable by smokers examining them for size, shape and color.

Pack the cigars you manufacture in WOODEN BOXES. Then consumers will ***know they're right on sight.*** And dealers will prefer to carry your brands because losses will be fewer.

After all nothing satisfies like a good cigar

The Best Cigars Are Packed in WOODEN BOXES

Volume 47

THE TOBACCO WORLD

Number 5

Established 1881

A SEMI-MONTHLY

For the Retail and Wholesale Cigar and Tobacco Trade

$2.00 a Year | PHILADELPHIA, MARCH 1, 1927 | Foreign $3.50

CONNECTICUT POOL MAY BE DISSOLVED

AS a result of considerable agitation among members of the Connecticut Tobacco Growers Association, at a meeting of the officers and directors of the Association, held February 15th, at Hartford, Conn., a resolution was adopted to submit a referendum to the 3500 members of the pool in order to decide whether the pool would continue to function or would dissolve:

The resolution was as follows:

"Voted, That, subject to confirming vote by members, the association consent to cancellation of the marketing contracts with members covering the years 1927 to 1931 inclusive and that a vote of the members be forthwith taken upon the question of confirming the foregoing action of the directors; and

"Voted, That, subject to approval by vote of the members, the executive committee be instructed to cancel any and all outstanding contracts for the years 1927 to 1931 inclusive."

The following statement was also adopted:

"The continued success of any cooperative marketing association is dependent upon united and loyal support by its membership. During the past five years conditions as a whole throughout the country have been unfavorable to the profitable production of the cigar type of tobacco and a general readjustment cycle has been going on in the cigar business.

"Coupled with the above, adverse weather conditions, overproduction of certain grades of our tobacco and decreased consumption of some types of cigars have resulted in a generally unfavorable and declining market. Results have fallen short of growers' expectations, which were based largely on prices current during the World War. Dissatisfaction was bound to and actually has followed, as was evidenced by the refusal of a considerable number of members to deliver their 1925 crops under their marketing agreements.

"This situation was dealt with by the association as best it could, but when it came to the 1926 crop, it did not seem fair to stand by and permit disloyal members to play fast and loose with their contracts and at the same time expect loyal members to abide by their obligations to deliver.

"As payments are made for the tobacco sold and as unsold tobacco is disposed of, remaining loans will be liquidated and the balance due members for tobacco will be distributed. Ample time will be given for proper consideration as to whether your organization should continue its corporate existence and also what revised plans, if any, in the light of the past seem advisable."

(*Continued on Page 4*)

ORGANIZES HOLDING COMPANY FOR HUYLERS

ANNOUNCEMENT was made in New York City, on Friday, by D. A. Schulte, president of Schulte Retail Stores Corporation, that a holding company had been organized, with a Delaware charter, to control the stock of Huylers, Inc., candy manufacturers recently acquired by the Schulte interests. The new corporation is known as Huylers of Delaware, Inc., and is capitalized at $24,000,000.

Huylers of Louisiana, Inc., which operates stores in New Orleans, will be dissolved. Stockholders will receive $4,500,000 in 7 per cent. preferred stock and forty-nine per cent. of the no par common in the Delaware corporation. The Schulte interests will retain fifty-one per cent. of the no par common.

Papers in connection with the incorporation of the new company were filed with the Secretary of State of Delaware on Friday, and the purpose of the business was set forth as: "To manufacture, buy, sell and deal in confectionery, fruit juices, syrups, etc." The stock is made up of 45,000 shares of preferred, $100 par value, and 200,000 shares of common, no par value.

The incorporators are Harry C. Hand, Raymond J. Gorman and Samuel C. Wood, all of New York City.

SNUFF RETURNING TO FAVOR IN ENGLAND

According to dispatches from London, the use of snuff is once more coming into favor among society there. The polished gentleman of 1927 punctuates his witty remarks by tapping the lid of his snuffbox and taking a pinch with all the elaborate flourishes of the eighteenth century beau.

However, the revival of the old custom has created a serious problem for the tailors in England, and that is—how can a snuffbox be accommodated without ruining the line of the modern full dress suit?

CO-EDS SMOKE CORNCOB PIPES IN ILLINOIS

A survey recently conducted of ten sororities, having a total membership of about four hundred girls, at Northwestern University, Evanston, Ill., showed that at least half of the members used tobacco.

One junior, on being questioned, replied that she enjoyed a smoke but could not stand cigarettes so she smoked a corncob.

CONSOLIDATED EARNINGS

Net earnings of the Consolidated Cigar Corporation for the year 1926 are reported as $2,486,357, equivalent, after preferred dividends, to $9.50 a share on the common stock outstanding.

CONNECTICUT POOL MAY BE DISSOLVED

(*Continued from Page 3*)

With the referendum blanks sent to contract members was sent the following statement by President Joseph W. Alsop:

"To Members:

"Your directors today took action recommending to you the cancellation of the 1927 to 1931 contract and there has been sent to you a statement prepared by them fully setting forth their reasons for this action, so that it would seem unnecessary for me to go further into that question at the present time.

"During the past several weeks there have been a considerable number of gatherings of members engineered by a few who evidently have had the desire to supplant your regularly elected directors, both in your eyes and in those of the public as they have taken care to send to the press such accounts of the meetings, conducted by them, as they have seen fit.

"Your directors to my knowledge have for the last year felt that the action which was taken today was inevitable for the reasons given in their statement, but they also strongly feel that every step taken should be in accordance with orderly and proper business procedure.

"The results of the canvass of the vote on the cancellation of the 1927 to 1931 contract will be published on March 1 so that every member will have ample time to make his plans for the 1927 season, provided the action of the directors is approved, with the knowledge that he is free to make any arrangements that he may see fit concerning his 1927 crop and with the further knowledge that the association does not now propose to handle tobacco of that year.

"After March 1 your directors intend to address themselves in a business-like manner to continue to discharge the obligations under the 1922 to 1926 contract, until all of the tobacco has been sold and accounts with members for same wound up. Thereafter the question of taking formal action for the liquidation of the corporation will arise, and ample time will elapse for members to consider in an orderly manner whether or no they wish, through a new form of contract or by other means of reorganization, to continue its existence.

"In order that you may understand the financial position of the association at the present time, a balance sheet has been prepared and appears on another page for the grower. You will notice that the 'Quick Assets' of the association at the present time are more than sufficient to discharge our entire liabilities and that the problem in hand is to dispose in an orderly manner of the balance of our tobacco, collect the money, therefor, pay our loans, ship the tobacco and make final settlement with our members.

"The purpose of your board is to make final settlement of each crop in the order in which they were finally disposed of and to continue to reduce as fast as possible all items of expense.

"The association is entirely free from contingent liabilities, except the liability to pay off the fourth issue of the preferred stock on the three Broadleaf warehouses, the money for which is due and collectible from the members in the districts for which these warehouses were constructed. Your directors intend that this money shall be collected from its proper sources and not from the members as a whole.

TOBACCO CROP CONDITIONS IN CUBA

DURING the latter part of December, 1926, American Trade Commissioner O. R. Strackbein, Habana, visited a portion of the tobacco-growing sections of Cuba, namely, the Vuelta Abajo, Semi-Vuelta, and the section of Partidos lying in the provinces of Habana and Pinar del Rio.

Information gathered by the Trade Commissioner is embodied in the following report to the Bureau of Foreign and Domestic Commerce as released through the Tobacco Section of the bureau:

The condition of the tobacco crop represents almost all stages of growth from that which is ready for cutting in a very short time to very recent plantings.

Irrigation is used, it is estimated, by over 50 per cent. of the growers and the chief concern is that of too much rain or damp weather during the early months of the year, injuring the quality. So far this season weather conditions have been ideal for those who have irrigated. A different condition exists with the remaining growers because the lack of rainfall is beginning to be felt and without rain material damage will be done to the crops of these growers.

It is generally conceded that with or without rain the crop of the Vuelta Abajo section will be shorter in quantity than last year's crop of which about 50 per cent. still remains unsold and 40 per cent. is said to be unsalable. The outlook is good for a short crop of good quality and a certain amount of mixing may probably be anticipated.

A short crop is looked for in the Semi-Vuelta section, brought about by many planters turning to the production of vegetables. The cut around Artemisa is estimated at 50 per cent.

The October hurricane retarded the crop in the Partidos section but many plants were obtained from Pinar del Rio.

Information from the Vuelta Arriba section, where the crop is said to be of earlier planting and where little or no irrigation is carried on, is to the effect that dry weather has already injured the crop and without rain in the near future the yield will be shorter than last year. In this section it is reported that the ground was not as well prepared for planting as it was last year.

On one large plantation visited, fire curing has been practiced and the claim is made that fire curing produced a clearer leaf and saves time over the usual method of curing.

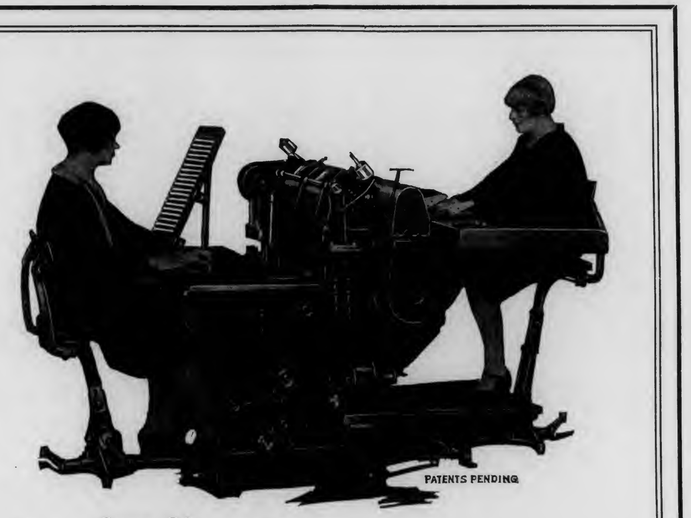
Most of the crop in the tobacco section visited is grown with great care under cheesecloth.

"The only other contingent liability which the association has is a lease on one warehouse which has three years to run, which doubtless can be adjusted in a satisfactory manner when the time comes.

"I wish to assure you that in spite of the difficulties which have been thrown in our path by loose talk and disorderly conduct of a few, that it has been our endeavor to protect your interests in every way possible and we propose to continue to do so until every obligation of your organization to you under your contract has been discharged.

"J. W. Alsop, *President.*"

It is expected that the vote of the members on the referendum will be recorded by March 1st and the fate of the association will have been decided. Opinions differ among the tobacco industry as to just what the outcome will be.



Some Of Its Outstanding Features Of Advantage

1 Produces spongy, free-smoking bunches—the equal of hand work in every respect.

2 Fillers are blended by this machine in any proportion desired—or one type of filler only may be worked.

3 Any size or shape of bunch, and both right and left hand bunches, can be made on the same machine.

4 With two operators, it produces 450 to 500 uniform, spongy, free-smoking bunches an hour.

5 Can be used on mould work, or bunches can be rolled fresh by hand direct from the machine.

6 Adapted for use in conjunction with automatic rolling machines.

7 Sturdy and simple in construction—easy to operate and handle.

Demonstration On Request

PRICE

$1750

F. O. B. Newark, N. J., U. S. A.

Cash, or Time Payment Terms

Complete ready to run with individual motor, drive equipment and two chairs, as shown above.

The *New*

Model T Universal

A Long Filler Bunch Machine For High-Grade Work

THIS wonderful new Model T Machine is establishing an entirely new standard of production for manufacturers of long filler cigars.

The Model T Universal fills the need for a long filler bunch machine that will either work one type of filler, or blend two separate types of fillers, with the same speed, accuracy and efficiency. On this machine two operators of average skill can produce 450 to 500 spongy, free-smoking bunches an hour.

As the blending on this new Model T Machine is done by mechanical means, the likelihood of human errors is completely eliminated—with the result that a much more uniform and accurately blended bunch is assured than is possible by hand or bin-mixing.

In every way the Model T Universal is a thoroughly high-grade and dependable long filler bunch machine. All parts are readily accessible and interchangeable. It does not easily get out of order. It is easy to operate and handle. Because of the economies it will effect in the manufacture of long filler bunches, it will very quickly pay for itself.

UNIVERSAL TOBACCO MACHINE CO.

40 East 34th Street - - - New York, U. S. A.

FACTORY: NEWARK, NEW JERSEY, U. S. A.

PHILADELPHIA.

EISENLOHR EARNINGS $1.44 ON COMMON

OTTO EISENLOHR & BROS., INC., for year ended December 31, 1926, shows consolidated net profit of $499,609. After payment of $154,425 in dividends on the preferred the balance of $345,184 was equivalent to $1.44 a share earned on the outstanding 240,000 shares of common stock, par $25, as compared with 88 cents a share earned in 1925. In his annual report John J. Rogers, who was elected president a few weeks ago to succeed S. T. Gilbert, resigned, says:

"The combined profits from operations for the fiscal year ended December 31, 1926, amount to $499,609, after providing for Federal income tax. After applying preferred dividends paid amounting to $154,425, the balance of earnings applicable to common stock outstanding figures $1.44 a share or 5¾ per cent.

"The combined surplus shows an increase of $180,189, notwithstanding the fact that we have paid preferred dividends aforementioned totaling $154,425, and reduced to market values, as of the close of the year, certain tobaccos which still remained on hand from the inventory of last year.

"The financial position of your company is very much healthier and stronger. We have reduced our combined indebtedness during the year 1926 $2,222,313, thereby giving a ratio of $3.55 current assets to $1 of current liabilities. This has greatly strengthened our financial structure and shows an improvement of 100 per cent. over this time last year."

TRADE OPPORTUNITY FOR LEAF TOBACCO

Information concerning an opportunity to sell Kentucky and Virginia leaf tobacco abroad has been received in the Tobacco Section of the Bureau of Foreign and Domestic Commerce, Department of Commerce, Washington, D. C., and is available to firms listed on the Exporters' Index. The qualities desired are bright and semi-bright suitable for the manufacture of cigarettes and pipe tobacco. Those interested in receiving this reserved information should request Trade Opportunity No. 24,257, either from the district offices or from the Tobacco Section at Washington.

BANDIT WOUNDED IN TOBACCO THEFT

LAST Wednesday afternoon six bandits are believed to have entered the tobacco warehouse of George F. Myers, 229 North Twelfth Street, and stolen $700 worth of cigars, cigarettes and tobacco, but the theft was not discovered until the wrecked car was found with a portion of the loot remaining on the floor, following a pistol battle with Policemen Everly and Merry, who fired on the touring car as it sped by them going west on Vine Street at Eighth, at 5 A. M. Thursday morning. The policemen pursued the car and at Broad and Wood Streets the car crashed into a pole and four men leaped from it and escaped in a touring car which stopped to allow them to get in.

Upon examining the wrecked car the tobacco was found covered with blood and it is thought one of the bandits was injured. Upon tracing the tobacco it was found to have been stolen from Myers' warehouse.

AMERICAN SELLS FACTORY AT TWELFTH AND WASHINGTON

The five-story factory at Twelfth Street and Washington Avenue, formerly occupied by the American Cigar Company, was sold last week to the Curtis Publishing Company for $578,000. The building occupies a lot 229 x 180 feet and has been owned by the American Cigar Company for twenty years. It is assessed at $235,000.

The cigar manufacturing equipment formerly occupying the building was moved a short time ago—part to the Camden factory of the American and part to the American factory at Sixty-eighth Street and Greenway Avenue, which was recently purchased.

The Curtis Publishing Company will occupy the building as a warehouse, in conjunction with the adjoining building which runs through to Eleventh Street.

OTTO EISENLOHR DIVIDEND

The Board of Directors of Otto Eisenlohr & Brothers, Inc., at a meeting held last week declared the regular dividend of 1¾ per cent. on the preferred stock.

One of a Camel Cigarette series now running nationally in the magazines

Camels add to the joy of living

SMOKING is one of the keen pleasures of life.

The choice of a cigarette deserves your most careful judgment because it determines the degree of enjoyment you will have.

Camels welcome comparison on every count. Compare their goodness in every way. Each successive Camel brings a fresh pleasure no matter how constantly you smoke.

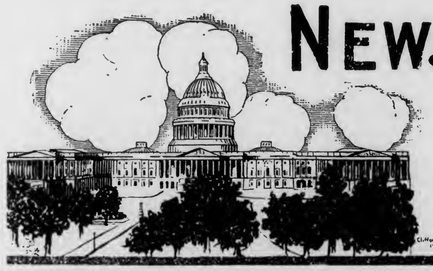
Such mellow mildness can come only from the world's choicest tobaccos, supremely blended, with the sole purpose of giving you, the smoker, a cigarette which you can enjoy to the fullest.

The verdict of the experienced smoker is—

"*Have a Camel!*"

R. J. REYNOLDS TOBACCO COMPANY, WINSTON-SALEM, N. C.

©1927



NEWS FROM CONGRESS AND FEDERAL DEPARTMENTS

FROM OUR WASHINGTON BUREAU 622 ALBEE BUILDING

AMENDMENTS radically altering the rate structure for various classes of postal matter were imposed by the Senate February 14 upon the bill providing for the restoration of the one-cent rate for private post cards and the collection upon delivery of postage on so-called reply cards, already passed by the House of Representatives. Many of the changes are of importance to the tobacco industry.

Several of the amendments of the Senate were directly contrary to the recommendations of the Post Office Department, but were accepted when members protested against further increases in rates, notably those applying to catalogs and other matter weighing less than eight ounces and sent as third-class.

Denouncing as unnecessary the increases in third-class rates sought by the department, Senator McMaster of South Dakota was successful not only in defeating the attempt but in securing the adoption by the Senate of his amendment restoring the old rate of one cent for each two ounces or fraction thereof on such matter.

The present two-cent service charge on parcel post packages is repealed by the Senate bill, which also makes cuts in the rates on second-class matter. A charge of one cent per ounce, in addition to postage, for first-class mail on which the postage is short paid more than two cents is also provided.

The Senate made a number of changes in the special delivery service, fixing the rates for special delivery of first-class mail at ten cents for matter up to two pounds, twenty cents for matter between two and ten pounds, and twenty-five cents for heavier packages. Special delivery would also be extended to mail matter of other classes, the rates being fixed at fifteen cents for parcels weighing less than two pounds, twenty-five cents for parcels between two and ten pounds, and thirty-five cents for parcels in excess of ten pounds.

An effort will be made to secure the House's acceptance of the Senate bill before adjournment.

Reserve For Collection of Bad Debts Not Exempt From Income Tax

Merchants selling on the installment plan may not set up a "reserve" for the collection of bad accounts, it has been held by the United States Board of Tax Appeals.

The decision of the board was rendered in a case where a taxpayer engaged in business on the installment-sales plan at the close of each operating year set up on his books an account designated "reserve for cost to collect bad accounts" and, in his income and profits-tax returns for such years, deducted from gross income the amounts so added to reserve as collection expenses. The board held that such method of accounting does not clearly reflect income, since no portion of the outstanding accounts were treated by the taxpayer as worthless, and that expenses incident to the collection of such accounts at some future date should not be deducted until actually incurred.

Committee May Meet in Advance to Draft Revenue Legislation for Next Session

The drafting of revenue legislation in advance of the next session of Congress is authorized in the second deficiency appropriation bill, in which those members of the House Committee on Ways and Means who will be in the next Congress are given permission to meet in advance of the session for the preparation not only of revenue legislation but of measures amending the administration of the customs.

Authority to meet in advance of the session was sought by Representative Green of Iowa, chairman of the committee, in order that there might be no delay in the enactment of tax relief next year.

While provision is to be made for a number of tax changes, in which it is probable a reduction in the corporation tax rate and the further elimination of excise taxes will be included, much of the work of the committee will be directed to revision of the administrative provisions of the present law.

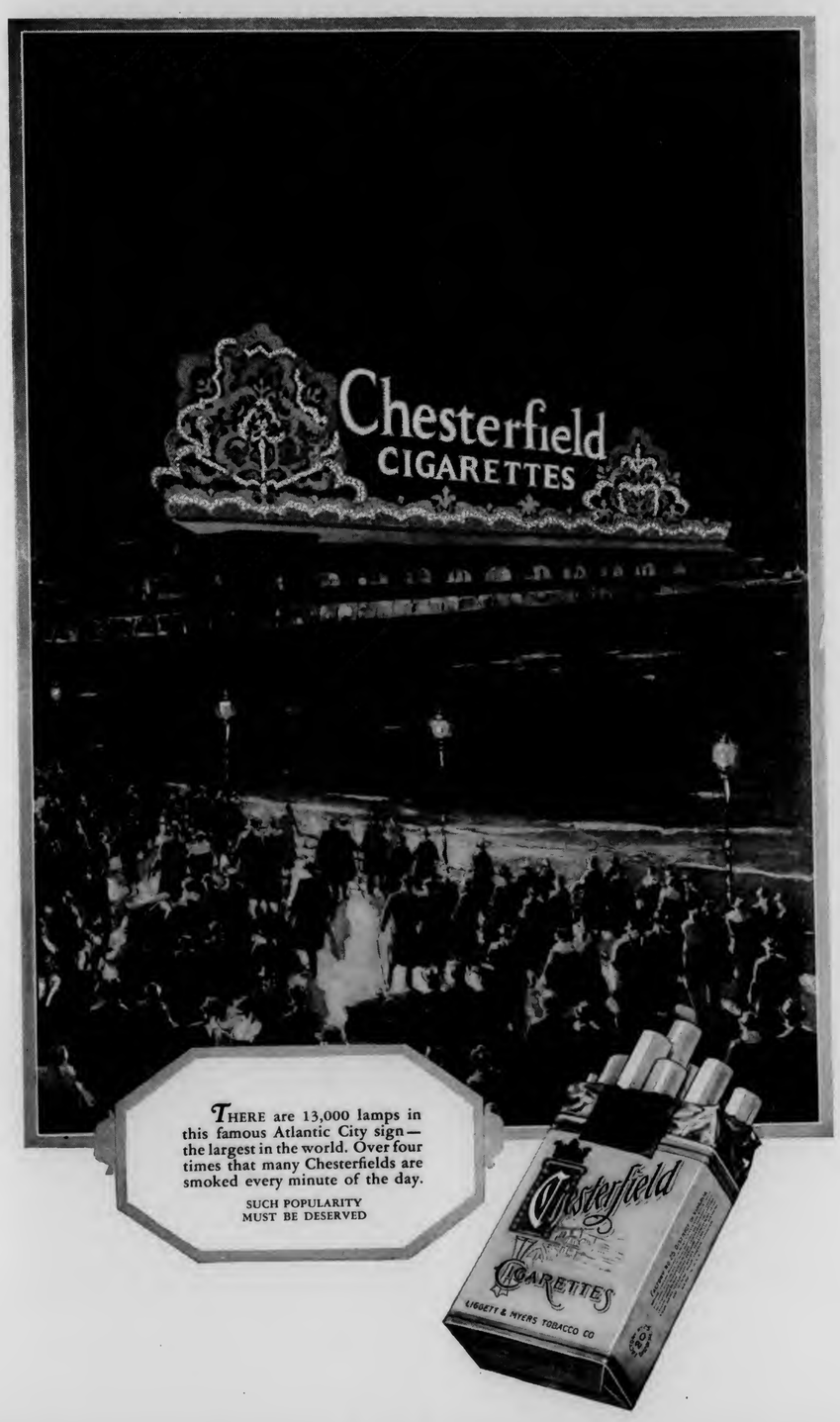
The authority conferred by the bill does not extend to the consideration of tariff changes, although there is little doubt that a tariff bill will be vigorously sought next session. There is much criticism of the present law, directed not only at its rates but also at the flexible tariff provisions and other administrative features. The decision of the United States Court of Customs Appeals, upholding the constitutionality of the flexible tariff feature, is expected to revive the demands which have been made for a revision of those provisions in order to make them workable. Other defects in administrative provisions have also become apparent, many of which await congressional action for correction.

United States Court of Customs Appeals Upholds Flexibility of Tariff Provisions

The constitutionality of the so-called flexible provisions of the Tariff Act of 1922 is upheld in a decision rendered February 24 by the United States Court of Customs Appeals, affirming a decision of the United States Customs Court approving the action of the Collector of Customs at New York in assessing an importation of barium dioxide with duty at the rate of six cents per pound, as ordered in a proclamation issued by the President under the provisions of the act, instead of at four cents per pound, as provided originally in the tariff law.

This is the first case to come before the court in which the constitutionality of the flexible tariff provisions are attacked, and is a test case which, in all probability, will be carried to the United States Su-

(*Continued on Page 14*)


Chesterfield
CIGARETTES
THERE are 13,000 lamps in this famous Atlantic City sign—the largest in the world. Over four times that many Chesterfields are smoked every minute of the day.
SUCH POPULARITY MUST BE DESERVED
Chesterfield
CIGARETTES
LIGGETT & MYERS TOBACCO CO

REVIEW OF EXPORT TRADE IN TOBACCO, 1926

Cigarettes

THE PRODUCTION of cigarettes in the United States during the year 1926 amounted to 89,460,000,000 in number, according to stamp collections as reported by the Bureau of Internal Revenue. Cigarette production during the past year reflects an increase of more than 7,000,000,000 compared with 1925. As little more than 10 per cent. of the production was exported during the year and as imports are not important, domestic consumption in 1926 was approximately 80,000,000,000 cigarettes.

Total exports of cigarettes in 1926 amounted to 9,539,335,000, a gain of over 17 per cent. compared with exports in 1925. Small as American cigarette exports appear, in comparison with American production, the United States is the greatest exporter of cigarettes in the world.

A review of the American sales by grand divisions discloses the fact that Asia is our most important purchaser; Central America second, Europe third, and South America fourth. Only an insignificant trade exists with Africa, but it was characterized last year by great development. Exports to Asia, due of course to purchases by China and Straits Settlements, as well as a good trade with the Philippine Islands and Siam, represent nearly 90 per cent. of the total American export trade in cigarettes. In spite of the great internal disorders which prevailed in China during 1926, exports of American cigarettes to that country amounted to more than 6,873,000,000 in number, valued at over $12,000,000, an increase in quantity of nearly 28 per cent. over the previous year. On the other hand, exports to Straits Settlements amounted to only 842,140,000, a decrease of 28 per cent. compared with 1925.

The cigarette trade with Central American countries, especially Panama, has been increasing gradually since the World War. Panama, which now takes more than three-fourths of the American exports to Central America, took only about 74,000,000 cigarettes in 1913, and purchased nearly 352,000,000 in 1926, valued at more than $1,000,000. Nicaragua and Costa Rica are next in importance as Central American markets, having shown great development during the past three years.

Exports of cigarettes to Europe in 1926 amounted to 217,397,000 in number, valued at $550,991, and represented a quantity increase of nearly 48 per cent. over the previous year's exports. Due to the fact that Europe maintains an almost impregnable tariff wall on tobacco products to protect the European manufacturing industry, no great expansion of the American cigarette market in that region in probable. American brands have found favor with many Europeans, but the principal demand at present arises from Americans residing or traveling in Europe.

The cigarette trade with South America is growing, but there is yet much to be hoped for. Exports in 1926 amounted to 113,382,000 cigarettes, an increase of nearly 56 per cent. over the previous year. Colombia, Argentina, and Uruguay are at present the most worthwhile markets.

Canada and Mexico, two fairly important cigarette markets which have developed since the World War, have taken respectively 52,000,000 and 44,000,000 cigarettes annually for the past two years compared with less than 1,000,000 before the war. Other promising markets are Cuba, the Dutch West Indies, and the Haitian Republic.

(*Continued on page 17*)

PRESIDENT VETOES FARM RELIEF BILL

THE long-awaited Farm Relief Bill, otherwise known as the McNary-Haugen Bill, was finally passed by the House and Senate at Washington last week, only to get the veto of President Coolidge when it was presented to him for signature, and while he has gained the ill-will of many farmers in the West by this action, he has also gained the goodwill and respect of many more citizens living in the cities of the country, for to those who have studied the bill it was seen that this measure would not be the cure-all for the much-advertised farmers' difficulties.

Following is a part of the text of President Coolidge's message to the Senate in defense of his action:

"To the Senate:

"The conditions which Senate Bill 4808 is designed to remedy have been, and still are, unsatisfactory in many cases.

"No one can deny that the prices of many farm products have been out of line with the general price level for several years. No one could fail to want every proper step taken to assure to agriculture a just and secure place in our economic scheme. Reasonable and constructive legislation to that end would be thoroughly justified and would have the hearty support of all who have the interests of the Nation at heart. The difficulty with this particular measure is that it is not framed to aid farmers as a whole, and it is, furthermore, calculated to injure rather than promise the general public welfare.

"It is axiomatic that progress is made through building on the good foundations that already exist. For many years—indeed, from before the day of modern agricultural science—balanced and diversified farming has been regarded by thoughtful farmers and scientists as the safeguard of our agriculture.

"The bill under consideration throws this aside as of no consequence. It says in effect that all the agricultural scientists and all the thinking farmers of the last fifty years are wrong; that what we ought to do is not to encourage diversified agricelture, but instead put a premium on one-crop farming.

"The measure discriminates definitely against products which make up what has been universally considered a program of safe farming. The bill upholds as ideals of American farming the men who grow cotton, corn, rice, swine, tobacco or wheat and nothing else. These are to be given special favors at the expense of the farmer who has toiled for years to build up a constructive farming enterprise to include a variety of crops and livestock that shall, so far as possible, be safe and keep the soil, the farmer's chief assets, fertile and productive.

"The bill singles out a few products, chiefly sectional, and proposes to raise the prices of those, regardless of the fact that thousands of other farmers would be directly penalized. If this is a true farm-relief measure, why does it leave out the producers of beef cattle, sheep, dairy products, poultry products, potatoes, hay, fruit, vegetables, oats, barley, rye, flax and the other important agricultural lines?

"So far as the farmers as a whole are concerned, this measure is not for them. It is for certain groups of farmers in certain sections of the country. Can it be thought that such legislation could have the sanction of the rank and file of the Nation's farmers?"

ORIGINAL

MELACHRINO

"The One Cigarette Sold the World Over"

Melachrino cigarettes are made of the very finest Turkish. No tobacco in the world equals Turkish in delicacy of flavor, aromatic qualities, smoothness and richness.

PRINCE CLEMENTE ROSPIGLIOSI
Italian prince, member of the house of Rospigliosi, whose honor roll includes Pope Clement IX. Prince Clemente is but one of the many scions of royalty and nobility the world over who smoke and endorse Melachrino cigarettes.

Il caso riserva nella vita dei grandi piaceri, di uno di questi grandi piaceri l'ho avuto il giorni in cui conobbi il gusto delle sigarette Melachrino e non fosse più finirne altre sigarette

Principe Clemente Rospigliosi
Roma Settembre 1925

TRANSLATION

Through chance we sometimes get great pleasures in life, and one of these unforeseen pleasures I had the first time I tasted a Melachrino cigarette. Since then I cannot smoke any other cigarette.
PRINCE CLEMENTE ROSPIGLIOSI

Plain-Cork or Straw Tips

BASIC FACTORS IN THE FUTURE TREND OF BUSINESS

FEAR or apprehension exercises upon business activities influences somewhat similar to those that they exert upon the physiological—they bring about something akin to temporary paralysis of certain nerve centres, and assimilation is retarded. But once this apprehension is removed—given, of course, a body organically sound—normal functioning is resumed, says Henry A. E. Chandler, Economist of the National Bank of Commerce in New York, writing in the March issue of *Commerce Monthly*.

"There is a tendency to think of the future of business too much in terms of so-called 'key' industries and to formulate business judgment by reference to temporary tendencies in these industries. If a sufficient number of people believe that the automobile or any other industry is the key to present prosperity, then a recession of that industry will of itself cause a recession in general business.

"The American economic body is organically sound. The volume of new business in some of the so-called key industries may decline and a psychological reaction resulting in a decline in the general volume of business may follow, but unless some economic maladjustment more serious than anything now in sight should develop a recession—if it comes—should be short-lived and business should soon regain its forward advance.

"No one can review the recent course of business without recognizing three notable facts; that both volume of business and of profits have already exceeded reasonably anticipated bounds; that this business movement has been occasioned by or accompanied by a series of extraordinary developments, some of which on the basis of past performance could not be expected to continue long; that this period of prosperity has developed in the face of some definitely unfavorable factors which heretofore have been associated with periods of low volume of business and low profits.

"The attempt to explain this remarkable business movement in the face of unusual conditions has led to the advancement of several widely differing ideas.

"The theory that the building boom, initiated by the shortage in housing, has been the chief cause of our prosperity frequently has been advanced. Continued building at high cost, including very high wages, does explain the high purchasing power of those employed in building and some allied industries. However, it does not explain the high purchasing power of other large groups of industrial workers. That a fair volume of construction is a necessary accompaniment of prosperity goes without saying, for construction is an important part of business itself.

"The question which is to the point is not whether construction is an important factor in prosperity (for we all know this to be a fact) but what is the initiating force of continued high volume of construction, as well as of high activity in other great branches of industry.

"No one will question that the automobile has had an unusually conspicuous part in this present business movement. It is a little difficult, however, to determine how much of the expansion of the automobile business has been the cause of other business and how much it has been the effect of other business or forces or the extent to which it has represented simply a displacement of other business.

"There is no question that part of the additional business should be attributed to the automobile, but if one gives to the automobile credit for all the business that appears to be directly or indirectly due to it and does the same for all the other principal industries in the United States, including the many branches of manufacturing and those of agriculture, mining, transportation, other public utilities, merchandising, public service, the many professions and other branches of personal service, all of which contribute directly to the national income and, therefore, to the final purchasing power, he will obtain a figure for the grand total of business in the United States that is vastly in excess of the actual aggregate volume.

"The importance to be ascribed to the influence of the Federal reserve system would appear to depend somewhat upon whether we have in mind the absence during the last several years of the extreme swings in business that periodically occurred in previous years, or the maintenance of business above normal for an unusual length of time. There would appear to be no doubt that the reserve system has been an important force operating against extreme swings in business, and that, in the sense that its existence and able management have given confidence to the business community, it has been a spur to enterprise.

"This influence, however, does not account satisfactorily for the growth of savings by the masses in spite of the increased spending, for the maintenance of the extraordinarily high wages in manufacturing industries or for the remarkable recovery of profits fairly generally throughout American industry even in the face of these high wage payments.

"It would appear that the one greatest factor that has constituted the rock-bottom basis of this new buying has been the increased productive efficiency of management and labor plus the distribution of the increased product largely to the consuming public in the form of wages.

"This movement has now been under way for five years. Some time ago it became evident that in spite of the extraordinarily high wages considerable progress was being made in the adjustment of operating costs to prevailing price levels. From time to time the notable accomplishments in the increase in labor efficiency in specific industrial units were brought to light, but it has been only recently that the full force of this remarkable movement in industry has come into full view.

"The final effect has been a great benefit to American industry, and in two ways. The increased efficiency resulting from this pressure has not only improved the competitive position of American manufacturers in world markets, but in making the maintenance of high wages possible it has enlarged the domestic market.

"The essential conditions to the maintenance of a high volume of business in a reasonably self-contained economic unit such as the United States are:

"1. A high degree of productive efficiency;

"2. A wide distribution of income and a high standard of living;

"3. A proper balance between consumption and saving, and in capital equipment as among the various industries;

"4. Ample credit facilities well controlled;

"5. Confidence in the future.

"How far do conditions in the United States meet these requirements? I think there is room for some doubt as to whether we have as balanced a situation in some of our new building and in some of our capital equipment as is desirable. In certain lines speculative activity has perhaps been carried a little too far. It

(*Continued on Page 14*)

30 years of fine cigars and 30 years of steadily increasing sales

FOR thirty years, Bayuk has made cigars of *ripe tobacco* only, and for thirty years Bayuk sales have steadily increased. We have certainly found out that it pays to make cigars with *ripe tobacco*.

Take a tip from us and recommend them every time a customer gives you a chance. And he'll be coming back for more. That's how we built our business—and how you can build yours.

Tell the Bayuk *ripe tobacco* story to the very next customer who comes into your store. Explain that this means rich, smooth, satisfying smoking *every time*. Sell him a Bayuk cigar—and watch him come back.

BAYUK BRANDS BUILD BUSINESS

It's Ripe Tobacco! – Every Bayuk Cigar

THIS TOBACCO IS *UNDER*-RIPE — bitter

THIS TOBACCO IS *RIPE* — perfect smoking

THIS TOBACCO IS *OVER*-RIPE — flat

BAYUK CIGARS *Inc.*

PHILADELPHIA

makers of fine cigars since 1897

Here are the five famous Bayuk Brands

PRINCE HAMLET — MAPACUBA

BAYUK PHILADELPHIA HAND MADE PERFECTO

HAVANA RIBBON — CHARLES THOMSON

News from Congress

(Continued from Page 8)

preme Court for final settlement. The decision of the court will affect every industry importing dutiable merchandise which might come under the provisions of section 315 of the tariff act.

The importers based their appeal on the contention that section 315 is unconstitutional in that it attempts to delegate to the President the power to legislate and the power to tax, which powers can be exercised only by Congress, and that it is a provision, not for a tax, duty or excise, but solely for the protection of industries of the United States, and Congress may not under the powers given it by the Constitution, so legislate.

Citing numerous Supreme Court decisions to substantiate its views, the Court of Customs Appeals declared that in section 315 Congress endeavored to express a general legislative policy "to levy upon imported products sufficient duties to equalize the differences in cost of production in the United States and the principal competing countries from which such imports come." It is common, it is pointed out, for Congress to impose upon officials of the Government the task of administering laws in conformity with a policy it has defined, and in section 315 the President is vested neither with the power to legislate nor to tax, but is required, under certain conditions, to do certain things specified by Congress, within certain limitations also defined.

Admitting that section 315 may be a provision for the protection of industries, it is pointed out in the decision that all tariff laws provide protection for some industries and not for others, but are not invalid because they do not protect all industries equally. All taxes are unequal in that they bear heavier upon some taxpayers than upon others, but the right of Congress to take such steps as may be thought best suited to protect, foster and encourage commerce and industrial life cannot be denied.

There is nothing in the provisions of the section, the court held, which violates the Constitution by delegating to the President any powers which he should not wield.

BASIC FACTORS IN THE FUTURE TREND

(Continued From Page 12)

is not at all clear, however, that with possibly few exceptions this over-expansion has been carried to a point which cannot soon be corrected if operations for the immediate future are kept within reasonable limits. Evidence of caution seems to indicate that for the time being serious over-expansion may be checked. Again, the desirable balance between agriculture and industry certainly is not yet attained. And there is lacking satisfactory balance between the earnings of particular groups in the building trades and some other occupations. With these exceptions, however, the balance in American industry seems to be pretty well established.

"The existence of a wide distribution of income and of a high standard of living is no longer a matter of doubt in this country. Never before have the present standards among the industrial classes been equaled. We have the productive efficiency with which to produce the values that make possible the payment of the high wages, which in turn provide us with a large domestic market. Our records of individual savings, plus accrual of corporate surpluses, present clear evidence that the higher standard of living has not resulted in a reduction in our capital savings. We have ample credit facilities, for the most part well controlled. In other words, with the important exceptions noted, we have about every economic factor necessary to the continuous and reasonably profitable operation of the larger part of our productive plant."

13,000 LAMPS IN CHESTERFIELD SIGN

ON ANOTHER PAGE of this issue of THE TOBACCO WORLD is an advertisement of "Chesterfield" cigarettes featuring an electric sign on the roof of the Steeplechase Pier, on the Boardwalk, at Atlantic City, N. J. This sign is the largest in the world, 215 feet long and 55 feet in heighth, and contains 13,000 electric lamps, and it flashes three different color combinations every seventy-five seconds.

There are two of these signs on the Steeplechase roof, one facing north and the other facing south, and twenty-six thousand electric lamps are used in the signs. Four iron conduits, each six inches in diameter are used to convey the electric current to them. The control flasher used is a record for size and performance.

A climax is reached every twenty-five seconds, three times during the full circumference. The large and small emblems and the base border are simultaneously operated in twenty-seven steps by weaving and interlacing the designs, finishing with a burst of gold and white in the word Chesterfield, followed by a flash of the word Cigarettes, whereupon a gradual and slow dimming process of the entire sign takes place, which, by degrees, lowers in brilliancy until it disappears, but before it is entirely gone, the animation and weaving begin again, this time in entirely different colors than those which were formerly shown in the different patterns the first time, and still a third time it comes up with still more interesting color blends, and by the time the dimming process has taken place for the third time, the operating control machine and resistance boxes have made their seventy-five-second complete cycle.

SIGMUND SLADKUS DIES IN NEW YORK

Sigmund Sladkus, founder of the firm of S. Sladkus and Sons, cigar box manufacturers of New York City, passed away at his home in New York City on Sunday, February 20th, following a long period of ill health. He was seventy-eight years old.

Mr. Sladkus founded the firm of S. Sladkus and Sons in 1880 and was president of the organization at the time of his death, and had also been active in the business up to about a year ago when he was forced to cease his activities on account of ill health.

Funeral services were held from his late residence, 230 West Ninety-seventh Street, on Tuesday, February 22d, at 10.30 A. M.

He is survived by his widow, three sons, Albert, Edmund and George, and four daughters, Carrie Dinkelspiel, Lillie Frisch, Julia Levine and Consuelo Cashriel.

His three sons will continue to conduct the business of S. Sladkus and Sons.

CLASS A JUMPS AHEAD IN JANUARY

The following comparative data of tax-paid products indicated by monthly sales of stamps are obtained from the statement of internal revenue collections for the month of January, 1927, and are issued by the bureau. (Figures for January, 1927, are subject to revision until published in the annual report.)

Products	*Jan., 1926*	*Jan., 1927*
Cigars (large):		
Class A ..... No.	182,253,910	242,319,045
Class B ..... No.	69,669,533	54,187,347
Class C ..... No.	172,774,005	160,816,688
Class D ..... No.	7,824,599	7,413,075
Class E ..... No.	1,150,895	1,342,099
Total ..... No.	433,672,942	466,078,254
Cigars (small) ..... No.	14,637,500	39,609,013
Cigarettes (large) ..... No.	1,122,438	996,985
Cigarettes (small) ..... No.	6,943,814,797	7,269,355,873
Snuff, manufactured ... lbs.	3,390,649	3,203,137
Tobacco, manufactured. lbs.	31,020,781	29,801,412

Note: The above statement does not include tax-paid products from Porto Rico and the Philippine Islands. This information is shown in enclosed supplemental statement.

Supplemental Statement

Tax-paid products from Porto Rico for the month of January:

Products	*Jan., 1926*	*Jan., 1927*
Cigars (large):		
Class A ..... No.	5,264,875	8,853,330
Class B ..... No.	385,600	678,500
Class C ..... No.	2,370,400	2,504,470
Class D ..... No.	10,750	.....
Class E ..... No.	200	.....
Total ..... No.	8,031,825	12,036,300
Cigarettes (large) ..... No.	252,000	250,000
Cigarettes (small) ..... No.	41,000	42,000

Tax-paid products from the Philippine Islands for the month of January:

Products	*Jan., 1926*	*Jan., 1927*
Cigars (large):		
Class A ..... No.	14,911,808	14,590,020
Class B ..... No.	197,170	187,213
Class C ..... No.	87,176	62,278
Class D ..... No.	260	1,350
Class E ..... No.	80	101
Total ..... No.	15,196,494	14,840,962
Cigarettes (large) ..... No.	5,500	300
Cigarettes (small) ..... No.	231,650	540,600
Tobacco, manufactured. lbs.	38	118

Note: Quantities of tax-paid products shown in above statement are indicated by stamp sales reported for the month.

Supplement to the January Statement of Internal Revenue Collections

Objects of Taxation	—*January*— *1926*	*1927*
Admissions to theatres and other places of amusement	$2,189,924.62	$1,510,633.66

(*Continued on Page 16*)

MURIEL
CIGARS

The Standard of Excellence

It pays to display them

P. Lorillard Co., 119 W. 40th St., New York

WAITT & BOND

Blackstone

CIGAR

Extremely Mild

100% Havana Filler

TOBACCO TRADE ORGANIZATIONS

TOBACCO MERCHANTS ASSOCIATION OF UNITED STATES

JESSE A. BLOCH, Wheeling, W. Va. ..... President
CHARLES J. EISENLOHR, Philadelphia, Pa. ..... Ex-President
JULIUS LICHTENSTEIN, New York, N. Y. ..... Vice-President
WILLIAM BEST, New York, N. Y. ..... Chairman Executive Committee
MAJ. GEORGE W. HILL, New York, N. Y. ..... Vice-President
GEORGE H. HUMMELL, New York, N. Y. ..... Vice-President
H. H. SHELTON, Washington, D. C. ..... Vice-President
WILLIAM T. REED, Richmond, Va. ..... Vice-President
HARVEY L. HIRST, Philadelphia, Pa. ..... Treasurer
ASA LEMLEIN, New York, N. Y. ..... Counsel and Managing Director
CHARLES DUSHKIND, New York, N. Y. .....
Headquarters, 5 Beekman Street, New York City.

ALLIED TOBACCO LEAGUE OF AMERICA

W. D. SPALDING, Cincinnati, Ohio ..... President
CHAS. B. WITTROCK, Cincinnati, Ohio ..... Vice-President
GEO S. ENGEL, Covington, Ky. ..... Treasurer
WM. S. GOLDENBURG, Cincinnati, Ohio ..... Secretary

THE NATIONAL CIGAR LEAF TOBACCO ASSOCIATION

JEROME WALLER, New York, N. Y. ..... President
GORDON W. STEWART, Hartford, Conn. ..... Vice-President
CHARLES W. DUIGNAN, New York, N. Y. ..... Secretary
W. S. FULLER, Hartford, Conn. ..... Treasurer

NATIONAL BOARD OF TOBACCO SALESMEN'S ASSOCIATIONS

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E. J. MULLIGAN ..... 1st Vice-President
ALBERT FREEMAN ..... 2d Vice-President
MAX BERLINER ..... Treasurer
SIDNEY CAHEN, 123 Liberty Street, New York City ..... Secretary

NEW YORK CIGAR MANUFACTURERS' BOARD OF TRADE

ASA LEMLEIN ..... President
SAMUEL WASSERMAN ..... Vice-President
ARTHUR WERNER, 51 Chambers St., New York City ..... Secretary and Treasurer

"BEST OF THE BEST"

OPTIMO CIGARS

Manufactured by A. SANTAELLA & CO.
Office, 1181 Broadway, New York City
FACTORIES: Tampa and Key West, Florida

made good

LA PALINA
CIGAR

CLASS A JUMPS AHEAD IN JANUARY

(*Continued from Page 15*)

Objects of Taxation	*January 1926*	*January 1927*
Club dues	550,651.61	542,840.83
Automobiles and motorcycles	9,402,816.82	2,661,866.49
Documentary stamps, etc.:		
Bonds, capital-stock issues, etc.	3,016,978.55	1,180,071.83
Capital-stock sales or transfers	1,628,631.03	1,702,501.02
Sales of produce (future delivery)	462,771.57	225,860.64
Playing cards	410,068.70	458,070.50
Tobacco manufactures:		
Cigars	2,897,796.20	1,607,863.38
Cigarettes	20,840,305.28	21,816,869.87
Snuff	610,316.81	579,668.64
Tobacco, chewing and smoking	5,583,825.76	5,361,381.52

Note: Under the Revenue Act of 1926, admissions to theatres and other places of amusement of 75 cents or less, instead of 50 cents or less, are exempt; tax on automobiles and motorcycles reduced from 5 per cent. to 3 per cent.; stamp tax on conveyances, powers of attorney and certain other documents repealed; and tax on all classes of large cigars and on small cigars reduced.

PEREZ CIGAR COMPANY DAMAGED BY FIRE

Early last Wednesday morning firemen of Passaic N. J., were called to answer an alarm of fire from the Perez Cigar Company factory at Eighth and Wall Streets, which resulted in damage to the extent of $10,000.

Passaic has been having an epidemic of fires since the first of January this year—sixty-three alarms having been turned in, ten of which proved to be serious fires and it is estimated that fire losses in that time have been well over $400,000.

RECIPE FOR LONGEVITY

Dr. William Beebe, the naturalist and explorer, who is building a diving cabin to visit the sea's uttermost depths, must keep in perfect health if he is to continue his arduous experiments, and at a dinner some time ago he said, in remarking about longevity, that he knew of twin brothers who were ninety-nine years old, and if you asked one of them what he attributed his long life to, he would reply, "Smokin'," and if you asked the other what he attributed his long life to, he would reply, "Not smokin'." So the "ayes" have it.

HAWAII DRY CHIEF CHARGED WITH SMOKING CIGARS PREVIOUSLY SOAKED IN RUM

George E. Burns, suspended assistant prohibition administrator for the Hawaiian Islands has brought charges against John T. Barrett, prohibition administrator, before General Lincoln C. Andrews, charging that Barrett, after confiscating rum and okolehan, a potent island beverage, would drop his cigars into the liquor, remove and dry them and later inhale them while attending meetings of the Y. W. C. A.

REVIEW OF EXPORT TRADE

(*Continued from Page 10*)

The total export value of American cigarettes during 1926 amounted to $17,897,731, or $1.88 per thousand, compared with $15,042,794, or $1.85 per thousand in 1925.

Chewing and Smoking Tobacco

The encroachment of the cigarette on the consumption of other tobacco products shows up very clearly in the production and exports of chewing tobacco and cigars. Due to the fact that much of the so-called smoking tobacco is ultimately consumed in cigarette form by those who roll their own cigarettes and by factories producing cigarettes from ready-cut tobacco, the advent of the cigarette has been an advantage to manufacturers of smoking tobacco.

There has been a decrease in the manufacture of chewing tobacco since the war of over 32 per cent. and a decrease in exports of over 44 per cent. Cigar production during 1926 amounted to 7,007,889,000 in number, a decline of 15 per cent. compared with pre-war production, while cigar exports, which were never important, have decreased to such insignificance as to be classed in our export statistics with "Other Tobacco Manufactures." Production of chewing tobacco amounted to only 128,292,000 pounds in 1925, compared with 189,593,000 pounds before the war, and exports declined in 1926 to 3,651,000 pounds, compared with 6,554,000 pounds pre-war. The production of smoking tobacco in 1925 amounted to 247,739,899 pounds, an increase of nearly 14 per cent. over pre-war production; nevertheless the exports in 1926 totaled only 1,036,171 pounds, a decrease of 33 per cent. compared with pre-war exports.

Markets

For many years Australia has been the most important customer for American chewing tobacco, but so widely scattered are the chewing tobacco markets that Australia, during the past five years, has never but once bought as much as 1,000,000 pounds. Australian purchases in 1926 amounted to 767,367 pounds, an increase of 11 per cent. over 1925. Other markets in order of their importance are the Philippine Islands, United Kingdom, New Zealand, Cuba, Panama, and Newfoundland, and Labrador. These markets, including Australia, account for more than three-fourths of the absorption of the total American plug tobacco exports.

Smoking tobacco markets cover even a greater latitude than do the plug markets, the quantities exported in 1926 varying from 102,256 pounds sent to Canada, the most important buyer, to 9 pounds purchased by Italy. Morocco and New Zealand were the most important buyers of American smoking tobacco in 1925, but sales to these countries in 1926 declined sharply, contributing greatly to the decline in total exports.

G. W. HELME COMPANY EARNS $8.10 A SHARE

Earnings of the George W. Helme Company, for the year 1926 are reported as $2,223,919, or at the rate of $8.10 a share on 240,000 shares outstanding, as compared with $2,203,724, or $8.00 a share for the year 1925.

Classified Column

The rate for this column is three cents (3c.) a word, with a minimum charge of seventy-five cents (75c.) payable strictly in advance.

FOR SALE

TWO LIBERMAN BUNCH MACHINES IN FIRST-CLASS working order for sale. Price $500 each. f. o. b. Tampa, Fla. Address Ramon Alvarez & Co., P. O. Box 405, Tampa, Fla.

CLOSING OUT AT A DISCOUNT OF 50 PER CENT—MACHINERY—Daisy Cutting and Sifting $75.00. Scrap Cutter $50.00. Revolving Sifter $22.00. TOOLS—Knives 18 cents. Tuck Cutters 45 cents. Mold Presses $5.00. Packers Presses $3.00. Booking Block $2.50. Dept. D-30, L. F. Grammes and Sons, Inc., Allentown, Pa.

SITUATION WANTED

CIGAR FACTORY SUPERINTENDENT—Practical, trained with big company. A practical cigarmaker—hand-work, suction and fresh-work machines. Willing worker. Address Box 501, c/o "The Tobacco World."

SALESMAN WANTED

WANTED—TO COMMUNICATE WITH A FIRST-CLASS CIGAR SALESMAN. East, Middle West or West. Address H. C. Little, Manager, Hanover, Penna.

The Tobacco World
Established 1881

VOLUME 47 MARCH 1, 1927 No. 5

TOBACCO WORLD CORPORATION
Publishers
Hobart Bishop Hankins, President and Treasurer
Gerald B. Hankins, Secretary

Published on the 1st and 15th of each month at 236 Chestnut Street, Philadelphia, Pa.

Entered as second-class mail matter, December 22, 1909, at the Post Office, Philadelphia, Pa., under the Act of March 3, 1879.

PRICE: United States, Canada, Cuba and Philippine Islands, $2.00 a year. Foreign, $3.50.

OUR HIGH-GRADE NON-EVAPORATING
CIGAR FLAVORS
Make tobacco mellow and smooth in character and impart a most palatable flavor
FLAVORS FOR SMOKING and CHEWING TOBACCO
Write for List of Flavors for Special Brands
BETUN, AROMATIZER, BOX FLAVORS, PASTE SWEETENERS
FRIES & BRO., 92 Reade Street, New York

Tobacco Merchants' Association Registration Bureau, 5 Beekman Street NEW YORK CITY

Schedule of Rates for Trade-Mark Services Effective April 1, 1916.

Registration,	(see Note A),	$5.00
Search,	(see Note B),	1.00
Transfer,		2.00
Duplicate Certificate,		2.00

Note A—An allowance of $2 will be made to members of the Tobacco Merchants' Association on each registration.

Note B—If a report on a search of a title necessitates the reporting of more than ten (10) titles, but less than twenty-one (21), an additional charge of One Dollar ($1.00) will be made. If it necessitates the reporting of more than twenty (20) titles, but less than thirty-one (31), an additional charge of Two Dollars ($2.00) will be made and so an additional charge of One Dollar ($1.00) will be made for every ten (10) additional titles necessarily reported.

REGISTRATIONS

CARLYLE:—44,859. For pipes and smokers' articles. February 8, 1927. House of Comoy, New York, N. Y.

TUDOR ARMS:—44,860. For cigars, cigarettes and tobacco. February 9, 1927. E. Popper & Co., Inc., New York, N. Y.

SOUTHERN GENTLEMAN:—44,862. For cigars. January 20, 1927. J. C. Heckert & Co., Dallastown, Pa.

REGENT STREET:—44,869. For pipes and smokers' articles. February 14, 1927. House of Comoy, New York, N. Y.

MENDEZ Y LOPEZ:—44,870. For all tobacco products. February 14, 1927. Mendez & Lopez, Chicago, Ill.

DON SARABAN:—44,871. For all tobacco products. February 7, 1927. Consolidated Litho. Corp., Brooklyn, N. Y.

ADAVANA:—44,872. For all tobacco products. February 7, 1927. Consolidated Litho. Corp., Brooklyn, N. Y.

TRANSFERS

LA RESTA:—(Tobacco). For cigars, cigarettes and tobacco. Registered September 18, 1908, by Wm. Steiner, Sons & Co., New York, N. Y. Transferred to San Telmo Cigar Mfg. Co., Detroit, Mich., and re-transferred to Jno. H. Swisher & Son, Inc., Newark, Ohio, February 4, 1927.

ARTHUR PRYOR:—20,493 (Tobacco Leaf). For cigars. Registered February 11, 1901, by G. A. Schnaitman & Bro., St. Joseph, Mo. Transferred to Commercial Cigar Co., St. Joseph, Mo., February 8, 1927.

TROMBONE KING:—18,108 (Tobacco Leaf). For cigars. Registered December 10, 1899, by G. A. Schnaitman & Bro., St. Joseph, Mo. Transferred to Commercial Cigar Co., St. Joseph, Mo., February 8, 1927.

HOME BUILDER:—13,056 (U. S. Patent Office), and **16,773** (Tobacco Leaf. For cigars. Registered August 28, 1906, and April 19, 1899, respectively, by G. A. Schnaitman & Bro., St. Joseph, Mo. Transferred to Commercial Cigar Co., St. Joseph, Mo., February 8, 1927.

COMMERCIAL:—13,055 (U. S. Patent Office). For cigars. Registered August 26, 1906, by G. A. Schnaitman & Bro., St. Joseph, Mo. Transferred to Commercial Cigar Co., St. Joseph, Mo., February 8, 1927.

INDIAN SMOKER:—19,769 (Tobacco Leaf). For cigars. Registered October 4, 1900, by G. A. Schnaitman & Bro., St. Joseph, Mo. Transferred to Commercial Cigar Co., St. Joseph, Mo., February 8, 1927.

TRANSIT HOUSE:—39,450 (United Registration Bureau). For cigars. Registered November 24, 1915, by G. A. Schnaitman & Bro., St. Joseph, Mo. Transferred to Commercial Cigar Co., St. Joseph, Mo., February 8, 1927.

SARABAN:—21,777 (Tobacco World). For cigars, cigarettes and cheroots. Registered February 25, 1911, by C. B. Henschel Mfg. Co., Milwaukee, Wis. Transferred to Pasbach-Voice Litho. Co., Brooklyn, N. Y., and re-transferred to Consolidated Litho. Corp., Brooklyn, N. Y., February 5, 1927.

ADAVENA:—37,421 (United Registration Bureau). For cigars, cigarettes and tobacco. Registered May 1, 1912, by Julius Bien Co., New York, N. Y. Transferred to Consolidated Litho. Corp., Brooklyn, N. Y., February 5, 1927.

CIGARETTES STOLEN AT YORK

Thieves broke into the warehouse of the York Wholesale Grocery Company at 232 North George Street, York, Pa., a short time ago and stole thirty-nine cases containing 371,000 cigarettes, which were valued at $2360. Police of that city believe a truck was used to carry the loot away but no traces of the thieves could be found.

FOREIGN AND DOMESTIC COMMERCE BUREAU SERVICES

THE third of a series of short sketches of all divisions of the Bureau of Foreign and Domestic Commerce whose work relates to the welfare of the tobacco trade is here given.

The Division of Foreign Tariffs

The Division of Foreign Tariffs can furnish you with the rates of duty on the admission of your products into any foreign country, which, in conjunction with freight rates, will enable you to determine the price at which your goods can be delivered in the particular market. It is particularly essential to know this if you are competing with a native product or if you are shipping to countries that give preferential rates of duty to the goods of other countries.

It is also important that you know the basis on which duties are levied, since tariff rates have a direct and vital bearing upon problems of packing and shipping. In some countries, if several articles are packed in one container, the entire shipment will carry the highest rate that applies to any one article in the lot. In other countries the duties are levied on the gross weight, and it is important to make the packing as light as is consistent with safe transit. In still other countries duties are levied on the legal weight, which includes the article itself and the immediate container in which it is placed, but not the weight of the outside case or crate.

In writing for information in regard to foreign rates of duty it is necessary to give a detailed description of the article involved and to specify the particular country or countries for which tariff information is desired. It is advisable to confine inquiries to information needed immediately rather than to ask for comprehensive statements for future reference, which may be out of date by the time they are used.

Foreign Consular and Customs Regulations

The Division of Foreign Tariffs can advise you in regard to the consular invoices or other documents that may be required by foreign countries on shipments of merchandise, how they should be prepared and handled, the consular fees involved, if any, and the related regulations affecting the dispatch of your shipment at this end and its entry into the country of destination.

Shipment of Samples and Advertising Matter Abroad

If you are planning to circularize prospective foreign customers with your advertising material or to send them samples of your products, you should be advised of the conditions set by the particular countries upon such shipments, what documents or charges are involved, whether the parcel post can well be used, and what may be the best manner of sending your particular catalogues or samples so that their delivery may not be costly or annoying to the recipient.

Rules Governing Commercial Travelers in Foreign Countries

You can also obtain information regarding license fees for commercial travelers and customs treatment of their samples. These topics should be carefully considered if you contemplate sending a traveling representative to foreign countries.

The services of the Division of Foreign Tariffs are available through the Bureau at Washington or your nearest district or co-operative office of the bureau.

BUYERS' GUIDE

CIGAR BOXES

NIC. ALTHAUS CO — MANUFACTURERS OF HIGH GRADE CIGAR BOXES — CEDAR, SAW AND PLANING MILLS — LABELS, RIBBONS, CIGAR MAKERS SUPPLIES — ESTABLISHED 1875. TEL. ASHLAND 6242. 637-641 EAST 17 ST. NEW YORK.

F. BRECHT'S SONS
CIGAR BOXES
109 N. Orianna Street
PHILADELPHIA, PA.

Monroe Jarrett Sons
WOODEN CIGAR BOXES
TRADE *JARSO* MARK
Randolph and Jefferson Streets
Philadelphia, Pa.

CIGAR BOXES

Dependable service—Quality packages—to meet any requirement in the Wooden Containers for Cigars

The WOODEN package is the retainer of AROMA from Factory to Consumer

The Buckley Cigar Box Co., 24 Vine St., DESHLER, OHIO

The Buckley Box Co., 1106 West Town St., COLUMBUS, OHIO.

PERFECT LITHOGRAPHY
CIGAR LABELS BANDS
American Box Supply Co.
2309 Russell Street Detroit, Mich.
Corner of Grattot Street
Exclusive Selling Agents For
THE CALVERT LITHOGRAPHING CO.

Colorgraphic
LABELS-BANDS-ADVERTISING
WINDOW TRANSPARENCIES
Quality Service
AMERICAN LITHOGRAPHIC COMPANY
NINETEENTH STREET & FOURTH AVENUE — NEW YORK

Get Business by Mail

60 pages of vital business facts and figures. Who, where and how many your prospects are. 8,000 lines of business covered. Compiled by the Largest Directory Publishers in the world, thru information obtained by actual door-to-door canvass.

Write for your FREE copy.

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Branches in principal Cities of U. S.

The Standards of America

Lorillard's Snuff, Est. 1760
Rail Road Mills Snuff, Est. 1825
Gail & Ax's Snuff, : Est. 1851

ALL OF THE OLD ORIGINAL

Maccoboys—Rappees—High Toasts
Strong, Salt, Sweet and Plain Scotchs
MANUFACTURED BY
GEORGE W. HELME CO., 111 Fifth Ave., New York

SMOKE
DILL'S BEST
"It's A Mighty Fine Pipe Tobacco"

If your jobber is unable to supply you, write us direct and state size desired. Give us the name and address of your jobber.

10c 15c 25c 75c $1.50 SIZES

J. G. DILL CO. Richmond, Va.

Manila Staples!

STANDARD BRANDS OF MANILA CIGARS ARE WINNING EVERYWHERE

Smokers like these long-filled, hand-made cigars. They are mild and sweet and they burn perfectly. For the price there is nothing to equal them on the American Market.

The Workmanship in a Class A, Manila Cigar compares favorably with that in domestic products of Class C.

GET A STAPLE MANILA LINE, GIVE IT A CHANCE, TREAT IT RIGHT, AND IT IS BOUND TO BE A BIG MONEY-MAKER FOR YOU!

OTHERS ARE DOING IT—SO CAN YOU!

THERE IS MONEY IN STAPLE MANILAS!

Information, List of Importers and Factory Agents on Request

THE MANILA AD. AGENCY

C. A. BOND, Manager

15 William Street, New York City

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RECEIVED
MAR 19 1927
U. S. Department of Agriculture.

MARCH 15, 1927

VOLUME 47 No. 6

THE TOBACCO WORLD

Page 486

Tobacco Buyers---Attention!

This year more than ever before it will pay you to arrange to come to Porto Rico and look over the unusually high quality crop.

We advise that you make your selections early

While the 1927 yield of Porto Rican Tobacco is generous it is not exceptionally large and with the public's growing demand for a MILD cigar and the constantly increasing use of the fragrant, free-burning Porto Rican leaf by alert manufacturers, either exclusively in the filler or blended with other tobaccos, it behooves you to be on the ground as early as possible to make your purchases.

The 1927 Crop promises an unusually fine quality of smooth, free-burning, aromatic leaf

Never has Porto Rico presented finer tobacco. Special care in selection of seeds, transplanting, cultivation and harvest, following latest scientific methods, has steadily improved the quality. Follow public demand. Give the smoker that "all day satisfaction" that Porto Rican permits. Grown in an American possession and admitted duty-free it offers a wonderful opportunity to give your trade better cigar quality at a lower price.

GOVERNMENT OF PORTO RICO
TOBACCO GUARANTEE AGENCY

1457 BROADWAY *F. LINARES, Agent* NEW YORK, N. Y.

PUBLISHED ON THE 1ST AND 15TH OF EACH MONTH AT 236 CHESTNUT ST., PHILA., PA.

Would You Stand Children On Their Heads?

IT'S as logical as standing cigars on end in the container later to be handled, damaged, and many made unsaleable by smokers examining them for size, shape and color.

Pack the cigars you manufacture in WOODEN BOXES. Then consumers will ***know they're right on sight.*** And dealers will prefer to carry your brands because losses will be fewer.

After all nothing satisfies like a good cigar

The Best Cigars Are Packed in WOODEN BOXES

Volume 47 — Number 6

THE TOBACCO WORLD

Established 1881

A SEMI-MONTHLY

For the Retail and Wholesale Cigar and Tobacco Trade

$2.00 a Year — PHILADELPHIA, MARCH 15, 1927 — Foreign $3.50

CONNECTICUT ASSOCIATION VOTES FOR CANCELLATION OF SECOND CONTRACTS

AS a result of the votes of members of the Connecticut Valley Tobacco Growers' Association, returned on March 1st, it has been decided to cancel the second term contracts just as soon as the 1926 crop of tobacco is disposed of.

Ballots were mailed to all members following a meeting of the board of directors in February, and the returns were 1248 for cancellation and 260 against. The total vote for cancellation represented 58 per cent. of the total membership.

A large portion of the 1926 crop has been sold direct by the growers, subject to a 5 per cent. commission to the association and a payment of one and one-half cents a pound for hail insurance.

There is considerable talk among the growers for forming two associations in the Connecticut Valley district. One comprised of seed leaf growers and the other of broadleaf growers; the two associations to be entirely separate organizations and conducted in a different manner.

An announcement will be made by the board of directors following their next meeting, on March 15th.

CUBAN TOBACCO COMPANY EARNINGS

Cuban Tobacco Company, including subsidiaries, reported for 1926 net profit of $789,791 after expenses, taxes and interest, against $1,492,674 in 1925.

Statement of Cuban Tobacco Company, Incorporated (holding company) for 1926 showed total income of $603,784, against $197,383 in 1925.

Net income after operating expenses and bond interest was $279,569, against $20,725 in the previous year.

The operating company's net after dividends on the 5 per cent. preferred stock was equal to $4.32 a share on 170,000 shares of no-par common, against $8.45 a share earned in 1925.

SHULCO COMPANY SHOWS PROFIT

The Shulco Company, Incorporated, organized last July by the Schulte Retail Stores Corporation to acquire thirteen parcels of real estate located in New York City, has just issued its first financial statement, covering the period from July 1st to December 31st, 1926, showing net profit of $184,057 after allowances for expenses, interest on first mortgages, and depreciation on buildings owned. Net income after bond interest charges is shown as $7878.

DuBRUL MANUFACTURING CO. ORGANIZED

THE DuBrul Manufacturing Company, Norwood, Cincinnati, Ohio, was recently incorporated under the laws of the State of Ohio for $50,000 by C. J. DuBrul, T. A. DuBrul, M. T. DuBrul, Liliose DuBrul and W. Helmholtz. The company was organized for the purpose of facilitating the operations and continuing the progress of the Miller, DuBrul & Peters Manufacturing Company which has had a remarkably steady growth since 1870.

The DuBrul Manufacturing Company will manufacture and sell the famous Durex Cigar Molds and supplies now manufactured by the Miller, DuBrul & Peters Manufacturing Company.

The Miller, DuBrul & Peters Manufacturing Company will continue to manufacture and sell the high-grade line of cigarette, cigar and tobacco machinery for which it has built up an enviable reputation during the fifty-seven years of its existence.

The same standards of high quality of products will be produced by the DuBrul Manufacturing Company, and the trade can place their full confidence in the new company as their requirements will be taken care of in the same manner as heretofore.

The personnel of the DuBrul Manufacturing Company will be practically the same as that of the Miller, DuBrul & Peters Manufacturing Company which will remain unchanged.

"BOB" LANE RETURNS TO CIGAR FIELD

Robert E. Lane, well known among the trade as the former "Partagas" agent for the United States, and who retired a short time ago to take up farming, has found the pull of his first love too strong to resist and has again become affiliated with the cigar trade as the "La Intimidad" agent for the United States and Canada.

The "La Intimidad" is an imported Havana cigar manufactured by the well-known firm of C. Pego and Company, of Havana, Cuba, and Mr. Lane expects to have this brand on all the high-class cigar stands in a short time.

Mr. Lane now has on hand samples of sixteen sizes of this brand and expects to use a number of new ideas in introducing this cigar to the trade.

Mr. Lane's two sons, Robert E., Jr., and Thomas L., will undertake the distribution of this brand under the very able direction of their father.

ALHAMBRA PRESIDENT DISCUSSES MANILA TRADE

MR. P. A. MEYER, president of the Alhambra Cigar and Cigarette Manufacturing Corporation, says a number of factors combine to make a rather discouraging outlook, although he thinks the industry can hold its own.

"The Philippines," Mr. Meyer explains, "finds its own market only in Spain. In all other countries it is an outsider seeking to break in, competing with local tobaccos or with established leaf from other countries.

"This is particularly true in the United States, and partly explains the failure of any local firm to start an extensive advertising campaign such as put over 'White Owl' or 'Robert Burns' cigars there. The American learning to smoke usually learns on native tobacco, and other tobaccos such as Havana or Manila, will be acquired tastes.

"Any firm starting such an advertising campaign would be faced with a long period of great expense with almost no return. Seemingly it is this prospect also which has kept Havana firms from trying it. As a matter of fact, the Havana leaf is losing ground in the United States.

"Local production also operates to prevent such a radical attempt to gain big markets on a big scale. At present a very small percentage of the leaf grown in the islands is usable for export purposes. The firm to launch an advertising campaign on a big scale might well find after the demand had been created that it could not meet it.

"The Philippines is not like America. There, if the demand is great enough, the men on the land will grow tobacco to meet it. Here the tobacco is grown in Cagayan and in Isabela, and no other land is being opened up, nor is likely to be so far as we can see. There is talk about Mindanao, but the tobacco is not actually being grown there.

"Another difficulty is the failure of Philippine firms to market cigars under the brand name. I believe Alhambra is the only firm in the islands to put out all its cigars under the one label.

"Manila cigars are looked down upon in the United States because of the thousands of inferior cigars sent there and sold as 'Manilas.'"

Reviewing the leaf tobacco market on the whole, Mr. Meyer said that it was quiet during the entire year due to the decreased demand abroad and locally. He continued:

"It is estimated that on January 1 of this year stocks in the hands of the dealers and manufacturers amounted to about 940,000 quintals. The 1926 crop will yield about 900,000 quintals, making the total quantity available 1,840,000 quintals. The exports during the year approximates 320,000 quintals, and the amount for local use for the year approximates 240,000 quintals, or a total of 500,000 quintals. This leaves a balance on hand on December 31, 1926, of approximately 1,280,000 quintals, or an increase of 300,000 quintals against December 31, 1925."

"If the entire quantity were to be utilized in local manufacture," Mr. Meyer explains, "it would suffice at the present rate of consumption for a period of five years. However, the greater part of the stock is composed of export grades formerly shipped extensively to European countries maintaining tobacco monopolies. With the decline of this demand, which has manifested itself during the last two years, producers must

(*Continued on page 18*)

CUBAN PARCEL POST BILL DEAD

THE Sixty-ninth Congress has finally adjourned without enacting the Cuban Parcel Post Bill.

Thus for the third, and we hope the last, time in the past ten years the efforts of the Cuban Government to secure our parcel post facilities for the development of mail order business on Cuban cigars in this country have happily failed.

It is hardly necessary to refer to the extraordinary campaign that was carried on by the proponents of this measure. For months a systematic publicity campaign has been carried on throughout the country; the United States Chamber of Commerce, the Merchants Association of New York, the American Commerce Chamber in Cuba, and hundreds of other chambers and trade organizations were persuaded to pass resolutions advocating the passage of this measure, and the president of the Federal Commerce Chamber personally appeared before President Coolidge, urging its passage by Congress.

And so, too, at the public hearings before the Ways and Means Committee delegations from all parts of the country and representing almost every industry that can be mentioned appeared and presented arguments in support of the measure. In fact, the situation looked so discouraging that when the second hearing on this bill was held, last month, we were unable to secure the attendance of anyone representing the cigar industry other than the managing director of this association who was the lone speaker as against an army of proponents headed by the Postmaster General. Thus in the face of these circumstances, the cigar industry may well be congratulated upon this final outcome.

It may be added that Cuba has but recently served formal and official notice that it will abrogate the present parcel post convention with our country on July 1st. It is our genuine belief that the abrogation of this treaty on the part of Cuba will forever put an end to this constantly recurring menace of permitting Cuba to develop a mail order business on cigars in this country.

The Gilbert Bill

This bill, too, remained unpassed. This is the bill changing the present method of reporting statistics of tobacco stocks on hand. Originally the Gilbert bill which was introduced at the previous session of the present Congress contained some very drastic provisions, including a provision making the individual reports subject to public inspection. The present bill was much easier and the public inspection provision had been left out, but it contained no restriction *against* such public inspection, so that if the department saw fit it could permit such public inspection. A proper clause was subsequently inserted by the Committee absolutely prohibiting public inspection, and as thus amended the bill was passed in the House. It was also reported by the Senate Committee at the closing hours of the session, but upon objection raised the measure could not be considered, and accordingly it was left to die.

TOBACCO MERCHANTS ASSOCIATION OF THE UNITED STATES.

PORTO RICAN-AMERICAN EARNINGS OFF

Net earnings of the Porto Rican-American Tobacco Company for the year 1926 were $162,819, or equivalent to $2.57 a share. Earnings for the year 1925 were $317,129, or $5.02 a share.

Some Of Its Outstanding Features Of Advantage

1 Produces spongy, free-smoking bunches—the equal of hand work in every respect.

2 Fillers are blended by this machine in any proportion desired—or one type of filler only may be worked.

3 Any size or shape of bunch, and both right and left hand bunches, can be made on the same machine.

4 With two operators, it produces 450 to 500 uniform, spongy, free-smoking bunches an hour.

5 Can be used on mould work, or bunches can be rolled fresh by hand direct from the machine.

6 Adapted for use in conjunction with automatic rolling machines.

7 Sturdy and simple in construction—easy to operate and handle.

Demonstration On Request

PRICE

$1750

F. O. B. Newark, N. J., U. S. A.

Cash, or Time Payment Terms

Complete ready to run with individual motor, drive equipment and two chairs, as shown above.

The *New*

Model T Universal

A Long Filler Bunch Machine For High-Grade Work

THIS wonderful new Model T Machine is establishing an entirely new standard of production for manufacturers of long filler cigars.

The Model T Universal fills the need for a long filler bunch machine that will either work one type of filler, or blend two separate types of fillers, with the same speed, accuracy and efficiency. On this machine two operators of average skill can produce 450 to 500 spongy, free-smoking bunches an hour.

As the blending on this new Model T Machine is done by mechanical means, the likelihood of human errors is completely eliminated—with the result that a much more uniform and accurately blended bunch is assured than is possible by hand or bin-mixing.

In every way the Model T Universal is a thoroughly high-grade and dependable long filler bunch machine. All parts are readily accessible and interchangeable. It does not easily get out of order. It is easy to operate and handle. Because of the economies it will effect in the manufacture of long filler bunches, it will very quickly pay for itself.

UNIVERSAL TOBACCO MACHINE CO.

40 East 34th Street - - - New York, U. S. A.

FACTORY: NEWARK, NEW JERSEY, U. S. A.

NEWS FROM CONGRESS AND FEDERAL DEPARTMENTS

FROM OUR WASHINGTON BUREAU 622 ALBEE BUILDING

THE LAST-MINUTE jam which existed in Congress as a result of the lengthy filibuster in the Senate on the continuation of the Reed "slush-fund" probe was responsible for the failure of a number of bills of importance to the tobacco industry when the session came to an end March 4. In addition to the bills on which action was blocked in this manner, many measures failed because of the lack of time, in the three months to which the final session was limited, for their consideration, Congress being compelled to confine itself largely to legislation of pressing importance.

On the other hand, not all of the measures which failed were of advantage to the industry. On the contrary, one of these bills, the Green bill removing the restriction upon the importation of Cuban cigars, would have worked a hardship on one branch of the tobacco trade and was prevented from coming to a vote only by the strenuous efforts of Charles Dushkind, general counsel of the Tobacco Merchants' Association, and Representatives from the cigar-manufacturing States, who were successful in inducing the House Rules Committee to withhold the issuance of a rule under which the bill would have been given special consideration.

The Gilbert bill, covering the collection and publication of tobacco statistics, transferring the work of the Census Bureau to the Department of Commerce, which was passed by the House February 28, was caught in the jam in the Senate and received no consideration at the hands of that body prior to the dissolution of the Congress.

One of the most important pieces of legislation which failed because of the Senate fight was that providing for changes in postal rates, which would have reduced the rates on newspapers and magazines, and on third class mail, provided for the collection upon delivery of the postage on so-called business reply cards, restored the one-cent rate on private mailing cards, imposed a penalty for short-payment of postage on first-class mail, and readjusted the special delivery service, extending it to mail of other than the first class. This legislation was within one step of enactment, having been agreed upon by the Senate and House conferees, and needed only adoption of the conference report to become effective.

Important trade-mark legislation, under which American owners of trade-marks would be more adequately protected, not only from domestic infringements but from unauthorized use of their marks upon foreign merchandise brought into this country, made a step forward during the last days of the session, the Vestal bill being adopted by the House. The measure, however, failed to come up in the Senate.

Congress failed to take any action on misbranding legislation or on measures providing for the maintenance of manufacturers' prices on trade-marked commodities, both of which have been sought for a number of years. These bills had little or no chance during the session, because of their highly controversial character which made speedy action on them impossible.

Legislation making illegal the interstate transportation of stolen property, a most important measure from the standpoint of business men, was still on the House calendar when the session adjourned. The legislation was passed by the Senate and had been given a favorable recommendation by the House Committee on Interstate Commerce, but was not reached in the press of business.

Possibilities for the enactment of tax legislation immediately upon the reconvening of the New Congress next December are dimmed by failure of the Senate to concur in the action of the House giving permission to those members of the House Ways and Means Committee who will be in the next Congress to meet in advance of the session to frame a revenue bill. Authority for an early meeting was sought by Representative Green of Iowa, chairman of the committee, in order that the legislation might be enacted sufficiently early in the session to enable taxpayers to take advantage of it in rendering their returns for 1927.

Although the committee will not be able to meet until after December 5, much of the groundwork for the legislation can be laid at an earlier date, and administration leaders are still hopeful of securing enactment of a bill before March 15, 1928, when the time for the filing of 1927 returns will expire.

A similar fate met a proposal to permit the House Appropriations Committee to meet early, sought in order that the money bills for the various departments might be prepared and enacted with little delay, thereby possibly shortening the session. A plan to let the House Committee on Interstate Commerce also come back in advance of the session to frame legislation for the regulation of interstate motor passenger, freight and express services was killed in the House.

Effort Being Made to Have Census of Distribution Extended

Extension to a number of cities of the census of distribution now being made in Baltimore by the domestic commerce division of the Department of Commerce as an experiment to determine the value of this line of investigation has been asked by commercial organizations, it is stated by Secretary Herbert Hoover.

(*Continued on Page 14*)

© Harris & Ewing, Washington, D. C.

I have often smoked Lucky Strike cigarettes and, frankly, I like them. Their flavor is good and they don't irritate the throat or vocal cords.

J. Wadsworth Jr.

Wadsworth's Powerful, Inspiring Voice

—clear, expressive, it has the quality which creates confidence

NEW YORK'S Senior Senator, noted for a speaking voice of rare impressiveness, safeguards his throat constantly, so as to be ever ready for a debate or a speech. His favorite cigarettes are Lucky Strikes, both for greater pleasure and throat protection.

Lucky Strikes have become the **favorites of men** whose priceless voices thrill their audiences, as they have with the millions, because, first, they afford *greater enjoyment* and second, they are certain not to irritate even the most sensitive throat.

The world's finest Turkish and domestic tobaccos, properly aged, perfectly blended, give them their richer flavor.

But in addition, a costly extra process—toasting for 45 minutes—develops the hidden flavors of the choicest tobaccos and at the same time removes all "bite" and harshness.

Smoke Lucky Strikes. They give added pleasure —you'll like them.

"It's toasted"

Your Throat Protection

PHILADELPHIA.

EISENLOHR BOARD RE-ELECTED

At the annual meeting of the stockholders of Otto Eisenlohr & Brothers, Incorporated, held here last week, the members of the Board of Directors were re-elected for the current year, and at the meeting of the board the officers of the company were re-elected.

President John J. Rogers, on being questioned as to resumption of dividends on the common stock, stated that he could not mention a definite date when this would take place, but could assure the stockholders that it would be done just as soon as the board felt that earnings justified this action.

CIGARETTE GIRL MAKES MEN WALK

Evelyn Marshall, known to the police as "The Cigarette Girl," was held under $1000 bail last week, charged with the theft of two automobiles from salesmen here. She was arrested in Atlantic City following complaint of two automobile companies that she had asked for demonstrations of expensive cars, and while the car was being demonstrated she would exclaim suddenly, "Goodness! I haven't any cigarettes. Hop into the store and get me some." Of course, the gallant salesmen would at once hop into the store, and when they came out the car and the girl had disappeared.

KENLEY OPENS NEW STORE

The new retail branch store of Kenley, Incorporated, was opened last week at 1531 Chestnut Street under the name of M. J. Dalton Company, and a full line of imported and domestic Havana cigars, which have been featured by the M. J. Dalton Company for many years, is on display there.

WILDER JOINS SAN MARTIN & LEON

Charlie Wilder, who recently joined the forces of Bobrow Brothers, has become associated with the Tampa firm of San Martin & Leon and will be their factory representative in Pennsylvania in the future, looking after the distribution of their "Hoyo D Cuba."

M. SCHOENFELD COMPANY REGISTERED

Morris Schoenfeld, 5837 Chestnut Street, has filed a certificate of registration in Common Pleas Court here, trading as M. Schoenfeld Company, Cigars, doing business at 6002 Market Street.

SAM PALEY SAILS FOR AMSTERDAM

Sam Paley, of the Congress Cigar Company, sailed from New York City last Saturday for Amsterdam, where he will attend the Java tobacco inscriptions, and purchase a sufficient quantity of wrappers to meet the needs of "La Palina." With "La Palinas" being produced at the rate of almost a million a day, this will take some tobacco.

HIGH PRICES FOR NEW SUMATRA

Due to the fact that the crop of Sumatra tobacco being disposed of this year at Amsterdam is inferior in quality to that of last year, the prices paid are correspondingly higher. At the sale held last week Cullman Brothers purchased 1550 bales; H. Duys and Company, 611; A. Bornholdt and Company, 432; The General Cigar Company, 396, and the American Cigar Company, 135 bales.

HAMILTON & HARRIS TO DISTRIBUTE "CINCO"

Following a visit of President John J. Rogers and Vice-President Joe Gallagher to Hamilton & Harris' headquarters in Indiana, the "Cinco" londres size, retailing at the old-time price of a nickel, will be distributed in that territory by the above firm.

Otto Eisenlohr & Brothers, Incorporated, are being forced to keep production at the top notch in order to supply the demand for this size since its return to class A.

F. W. HAAS EXPECTED

F. Widmer Haas, president of Arguelles, Lopez & Brother, of Tampa, Fla., manufacturers of the "Tadema," left Tampa last week for a trip through the North and Middle West and expects to stop in Philadelphia for a visit among the trade. Mr. Haas expects to return to Tampa about March 30th.

COLONIAL CIGAR STORES FILE PETITION

Myron G. Miller, trading as the Colonial Cigar Stores, at Allentown, Pa., has filed a voluntary petition in bankruptcy, before Judge Thompson, listing liabilities as $5325 and assets at $1500. John G. Diefenderfer has been appointed referee.

HELPS TO MAKE

Better Cigar Boxes

Better Cigars

Better Customers

Better Cigar Boxes because California REDWOOD does not shrink or warp.

Better Cigars because California REDWOOD cigar boxes are natural humidors.

Better Customers because California REDWOOD makes a superior container for cigars and preserves them for the smoker in the very best of condition.

Future advertisements will set forth other points of merit and will substantiate them with facts to show why California REDWOOD is growing in popularity as a container for cigars.

CHICAGO
2073 McCormick Bldg.

The Pacific Lumber Co.
OF ILLINOIS
REDWOOD
"TIME'S ONLY RIVAL"
332 SO. MICHIGAN AVE. CHICAGO, ILLINOIS

NEW YORK CITY
2314 Pershing Square Bldg.

The Largest Manufacturers and Distributors of California Redwood

LETTERS FROM HENRY TO HIRAM

By Frank Farrington, Delhi, N. Y.

BRING THE OLD STORE UP TO DATE!

DEAR HIRAM:

I received your special delivery letter just as I was trying to go to sleep in one of these hotel beds that are made up so you feel as if you were lying on the roof with your feet to the ridgepole. It cost you an extra dime for special delivery a hundred miles and it cost me just as much for special delivery up thirty feet in an elevator and the bell boy acted then as if he'd been cheated out of about fifteen cents.

Don't bother to send check for the ten cents because I'll get it out of you a dozen times in your next order and you'll never know it.

I'm glad you thought enough of my advice to write like that and ask me if I could tell you what's the matter with your business. It isn't every merchant that gives the traveling salesman credit for knowing anything about how a retail store ought to be run. It just seems to me I started to speak to you once or twice about some things I noticed, but I saw I was getting in wrong, so I backed out as gracefully as I could.

I hate to say it, Hiram, but you're running your store on a pre-war basis, only it's pre-Spanish War instead of pre-World War. The only thing really up to date about your place is that clever kid that waits on customers when you or Percy don't beat her to it. If Irene wasn't any more up to date than your store, she'd be wearing puffed sleeves and a bustle, to say nothing of a lot of things you don't find even in a Sears & Roebuck catalog any more.

If you walked into a drug store and saw their showcases were those old-fashioned oval front affairs with nickel trim, set on top of wooden counters, you'd say, "I guess this isn't the store I was looking for," and you'd make your escape. But look around your own store and how many fixtures do you see that are really up to date, the latest thing in their kind of equipment, displaying the most stuff that could possibly be displayed in the space?

Honestly, Hiram, aren't you displaying your goods just about the same way your father was displaying them when you left him running the store while you marched off to Camp Black, hollering "Remember the Maine!"

And your store front, since you asked me, isn't much more modern than your inside equipment. Why nowadays, Hiram, a merchant realizes that display space on the street is as valuable as gold dollars and he gets all he can of it. All you have is what space was left after taking out the width of a big double door, twice as wide as need be, and heavy wood corner posts that rob the windows of at least three feet altogether. What you need is a new front with a deep entrance for side displays and an island window to make up for the space even a narrower door would take out. Don't go to the local carpenter and ask him about it. Write to a house that makes a business of designing store fronts. Give them a sketch of the store and the dimensions and ask them to submit without charge a suggested design for a new front adapted to your line of goods.

And while I'm talking about the store itself, I might as well give you the low down on your lights. Take the window lights, for example. When anyone comes along after dark, what is the first thing that strikes them about your windows? Lights! Isn't that so? The lights glare right into people's faces and they can't help seeing them unless they walk by with their eyes shut.

You'd probably say that attracts attention. But what does it attract attention to? Lights, and you aren't selling lights. You want to sell the kind of merchandise that is shown in the window. It doesn't mean any business just to have people look toward your window and say, "Gee, what a bright light!"

So about the first thing for you to do, Hiram, is to get the lights themselves out of sight. Put hoods on them, hooded reflectors, so the lamps won't show, but so they will flood the goods with light and make those goods stand right out. Maybe you will use less light. I'm sure you won't have to use as much light when you get it all placed where it's needed. And you can fix it so you can turn on all or part of the lights and then you can adjust the amount of light used to the amount needed. Some merchandise is well displayed with less light than other merchandise. Dark colors absorb the light.

The trouble with your store lighting is that it's like a movie theatre, all the light on the outside. You're lighting the street strong with your lights shining every which way instead of just on the window displays, and you've got so little light inside the store that you could put almost anything over on a near-sighted customer, and probably Percy would do it.

Speaking about light, the last good bulb in my room here has gone fluie and all I've got is a flash lamp, so I guess I'll call it a day and end this first chapter of the Gentleman's Complete Compendium of Better Business for Better Business Men, and get into my bed wrong end to and see if I can grab a few winks of sleep before they begin rattling the milk cans under my window.

You'll hear from me again, Hiram. Give my best regards to that premier saleslady of yours and tell her to save a date for Oh, Henry, when I get around again.

Yours for Biz,
O. HENRY HOFFMAN.

NISSLEY BROTHERS CHARGED WITH FRAUD

Warrants were issued at Lancaster, Pa., last week for the arrest of Eli L. Nissley, E. Jay Nissley and H. Roy Nissley, all brothers, of Florin, Pa., and former owners of the Nissley Swiss Chocolate Company, and also the Nissley Tobacco Company, charging them with having procured $65,000 from seven banking institutions in that vicinity under false pretenses, prior to their being declared bankrupts.

Suit was brought by Constable Peter J. Bauer, following information obtained from the seven banks. It is charged that prior to the proceedings the firm unlawfully represented to bankers that it was solvent and on the strength of such statements procured loans.

TOBACCO EXPANSION OF BRITISH COLONIES AS REFLECTED BY THE TRADE

THE ENCROACHMENT of British colonial tobacco leaf upon the trade of the United States and other countries shows up for the first time in the British import trade for 1926. The effect, of course, is more marked on the United States trade, since the United Kingdom normally obtains practically 90 per cent. of her leaf tobacco supply from this country. Imports into the United Kingdom in 1926 amounted to 197,509,815 pounds, an increase of 4.5 per cent. over the total quantity imported in 1925; colonial imports amounted to 29,994,292 pounds (according to an unofficial report), and marks an increase of 60.9 per cent.; while imports from the United States amounted to 161,659,317 pounds, a decrease of 0.7 of 1 per cent. Due probably to the fact that the darks find greater soil and climatic affinity in British India and Canada, these types have been penalized more heavily in the trade than the flue-cured or cigarette tobaccos. The official trade reports of the United States show a decline of 29 per cent. in the United Kingdom trade of dark fired Kentucky and Tennessee in 1926, 26 per cent. in the trade of dark Virginia, and a decline of 4 per cent. in the trade of flue cured.

The effect of colonial expansion on British consumption cannot be estimated just yet. Colonial tobaccos are new. Many British factories are using them sparingly, if at all, and while the average Englishman is loyal to home produce, it has been suggested that an application of the principle to his smokes is the acid test. There is probably no country in the world with a smoking taste so set for American tobaccos as England. It dates from the days of Sir Walter Raleigh, and whether the Englishman, after all these decades of smoking American blended tobaccos, is going to change suddenly to colonial tobaccos, just because they are a little cheaper and of English origin is questionable. The ultimate and real test will be found in the degree of substitutional quality which can be attained in colonial tobaccos, and considering the capricious behavior of the weed under various environments, this is a most uncertain factor.

Between 85 and 90 per cent. of the British colonial tobacco imports are supplied by British India, Nyasaland Protectorate, and Canada, but imports from Rhodesia in 1926 amounted to 2,323,322 pounds, marking an increase of 168 per cent. over 1925, or the greatest increase of any colony. Imports from Canada show an increase of 163 per cent. in 1926 and amounted to 4,892,386 pounds. The greatest quantity comes from British India, over 12,000,000 pounds being furnished by that country in 1926 and nearly 8,000,000 pounds in 1925.

Canadian tobaccos are reported by Consul L. J. Keena, to have sold well on Liverpool markets during 1926 and brought high prices in spite of general poor quality. Trade in Empire tobaccos generally was good, continues the consul, though the usual difficulties were encountered because of the lack of stability and exactness in blends.

The outstanding feature of the Liverpool past year's market for Virginia was the scarcity of those grades, even the cheaper lines, due to the increased demands of the American cigarette manufacturers.

After all nothing satisfies like a good cigar

WAITT & BOND AUTO PARADE

WAITT & BOND, manufacturers of the well-known "Blackstone," started an auto parade of their salesmen's thirteen Buick cars yesterday. The route of the parade is from Newark to New York City, circling around the city and stopping at the Prince George Hotel in Brooklyn over night. Today they leave the Prince George and travel through the New England States, including Maine. The trip will consume ten days, and there will be few people along the route covered who do not know of the "Blackstone" cigar when the salesmen return.

A QUESTION OF "UNFAIR COMPETITION"

By M. L. Hayward.

"Yes—your prices are all right, and I'll buy from you if you'll agree not to sell to the tobacco dealer across the street," the local tobacco dealer agreed.

"No, I can't do that," the wholesaler averred, "and more than that, your refusal to buy from me except on those conditions is 'unfair competition' and you're laying yourself liable to prosecution under the Federal Trade Commission Law."

"Well, I'll take my chances on that," the tobacco dealer retorted.

And the tobacco dealer was quite safe, as the United States Circuit Court of Appeals in a case reported in 280 Fed. 529 has ruled that the refusal of A to buy goods from B unless B will agree not to sell to C, is not "unfair competition" within the meaning of the law.

"A buyer has the right to select any particular merchandise which he wishes to buy, and to select the person from whom he wishes to buy. He has the right to do this for any reason satisfactory to him, or for no reason at all," said the Court of Appeals.

GAIL MURPHY JOINS BRITISH AMERICAN

Gail Murphy, who has been with George Batten Company, Incorporated, for the past three years, and prior to that spent five years with the Charles W. Hoyt Company, Incorporated, as account executive and chairman of the plan board, has been appointed advertising manager of the British American Tobacco Company, effective March 1st. Mr. Murphy sailed for London a short time ago and will make his headquarters there, where he will have charge of the advertising of the British American Tobacco Company in all Europe and the Far East.

PHYSICIAN SAYS SMOKING AIDS HEALTH

Dr. Henri Bouquet, well-known French medical writer, declares that smokers are less likely to take grippe than non-smokers, and also says that experience has shown that smokers are virtually immune from cerebro-spinal meningitis.

He also points out that recent tests seem to prove that tobacco smoke has antiseptic properties sufficient to kill off microbes which inhabit the mouth, where many diseases have their origin.

LIGGETT & MYERS INCORPORATES CHINA COMPANY

The Corporation Trust Company of America last week filed a certificate of incorporation of the Liggett & Myers Tobacco Company (China), Ltd., with the Secretary of State of Delaware. Capitalization is 125,000 shares of no par value stock.

MACHINE-MADE HAVANAS TO BE MARKED

CIGARMAKERS in Cuba have been partly satisfied by the order of President Machado that all machine-made cigars must bear a white band with the words "Machine Made" printed thereon, in both Spanish and English. The cigarmakers had been fearful that the introduction of machinery in Cuba would result in many of them being thrown out of employment, but the above order of the President removes a great part of this menace, as they feel that a hand-made cigar cannot be equaled in aroma or workmanship by a machine-made cigar.

MAX SCHWARTZ NOW IN NEW FACTORY

The firm of Max Schwartz, manufacturers of the "La Primadora" clear Havana cigar, is now located in their new factory located at Fifty-fourth Street and Second Avenue, New York City. This building was recently purchased from the General Cigar Company, and extensive alterations made to meet the requirements of the Max Schwartz organization.

The street floor of the building is given over to general and executive offices and the shipping department, and the other seven floors of the building are devoted to the manufacturing of "La Primadoras."

Max Schwartz also now has its own stripping plant and warehouse in Havana, where its leaf requirements are well taken care of, under the management of Francisco Fernandez, who has had wide experience in the handling of Havana leaf.

MANILA NEWS BULLETIN

In the Supreme Court, the question of title based in a contract of sale of trade-marks made by the Alien Property Custodian is before the Supreme Court of the United States in the case of Carl Ingenohl v. Walter E. Olsen & Company.

The case was argued March 1, 1927. James M. Beck appeared for Ingenohl, and Frederic R. Coudert, Jr., for the Walter E. Olsen Company. This litigation has continued for some time, Ingenohl having won a decision in the British Courts at Hong Kong and the Walter E. Olsen Company won before the American courts.

The title "El Oriente" cigar brands is involved in this litigation.

[ED. NOTE: A decision was rendered in favor of Ingenohl by the Supreme Court in Washington yesterday.]

FRENCH TOBACCO SMUGGLERS CAUGHT

The business of smuggling tobacco from Belgium into France has become so large as to attract the attention of the customs officials there, and it is said that there are more than one hundred persons engaged in this business, and that they smuggle more than one hundred tons of tobacco into France each month without paying the duty.

Recently French officials seized a Belgian truck loaded with limestone and discovered four tons of tobacco beneath the limestone. Inquiry revealed the information that twenty-eight trucks with false bottoms had been transporting tobacco from Belgium into France for the past three years.

LINARES UNDER KNIFE

FRANCISCO LINARES, agent in charge of the Tobacco Guarantee Agency of the Government of Porto Rico in New York City, suffering a sudden attack of pain early Saturday, which was diagnosed as appendicitis, was rushed to St. Luke's Hospital, where Dr. Boilling successfully operated on him.

Mr. Linares, who has been in charge of the office here for the past eighteen months, enjoys the friendship and good-will of the tobacco trade in general, and his many friends and acquaintances will be glad to learn of his full and early recovery.

During his absence, Marcos T. Saldaña, his efficient assistant, will be in charge of the agency and its work in behalf of the Porto Rican product.

SHIPPING OF TOBACCO TO THE UNITED STATES FROM CAVALLA, GREECE

Cavalla is the leading port of tobacco shipment in Greece, and particularly for the tobacco produced within the Saloniki consular district, according to a report from Consul Robert F. Fernald, Saloniki, released by the tobacco section of the Department of Commerce. Next in importance in this district with regard to tobacco shipments are Saloniki and then Dedeagatch (Alexandropolis).

The following statistics illustrate the relative importance of the three ports:

Total Tobacco Exports

	From		
	Cavalla	*Saloniki*	*Dedeagatch*
Year	*Pounds*	*Pounds*	*Pounds*
1923.....	11,638,131	6,920,971	unknown
1924.....	25,898,918	13,175,096	4,692,538
1925.....	29,403,230	14,569,787	10,967,632

Exports to the United States

1923.....	1,544,276	943,489	unknown
1924.....	10,487,949	2,556,663	2,611,416
1925.....	12,814,399	3,341,934	6,791,821

The tobacco shipping season begins in September and continues until March.

During 1926, from the beginning of the export season until December 20, 1926, the following shipments were routed to the United States:

From Cavalla ..... 1040 tons
From Dedeagatch ..... 1632 tons

According to reliable estimates, 4450 tons more from Cavalla and 390 tons from Dedeagatch will be available from December 20, 1926, until February 15, 1927, for shipments to the United States. Shipments are generally made in lots of 400 to 500 tons.

Lines Having Sailings to the United States

The Export Steamship Corporation, New York City, the American Levant Lines, London, England, the Navigazione Libera Triestina, and the Guerolimitch Line, Trieste, Italy, are the four shipping companies at present having occasional sailings from Cavalla to the United States.

Of these, the Export Steamship Corporation, the American Levant Lines and the Navigazione Libera Triestina came to an agreement as a result of a conference held in Genoa during October, 1926, and charge the same freight rates to the United States.

According to reliable estimates from shipping agents and officials of American tobacco companies, 75 to 80 per cent. of the tobacco for the United States is shipped on American bottoms.

News from Congress

(*Continued From Page 6*)

The survey will, it is believed, develop much data of interest to the tobacco industry.

Inauguration of a census of distribution has been agitated for a number of years by census officials and business interests as a corollary to the biennial census of manufactures, it being pointed out that while the latter affords an index of the country's production there is no data as to where the commodities produced are distributed, and was undertaken in Baltimore by the domestic commerce division some months ago in an experimental way. Since then the department has received many requests for similar studies in other cities.

"It is probable that there are in the United States over 1,000,000 independent enterprises engaged in distribution, and many of them distribute their products direct to the consumers," it was recently declared by William M. Steuart, director of the census, in discussing the need for this data. "Under these conditions a census of distribution is essential to a proper analysis and understanding of the manufactures data and to a definite knowledge concerning the number and importance of independent enterprises engaged in the two main branches of our industrial and commercial development."

Exporters of Tobacco Products to Cuba Must File Original Manufacturer's Invoice

Exporters of tobacco products making shipments to Cuba of merchandise dutiable on an *ad valorem* basis will be required after March 23 to present at Cuban consulates the original manufacturer's invoice for visé of the consular invoice, under regulations just issued by the Cuban Treasury, according to advices received at the Department of Commerce. The manufacturer's invoice must contain a declaration, sworn to before a notary public, that the prices shown represent the true value of the goods, including the expenses involved in packing and placing them ready for embarkation to Cuba.

Cuban customs officials have been instructed not to accept invoices covering goods dutiable on an *ad valorem* basis when they do not fulfill the requirements of the decree, unless bond is deposited by the importer to guarantee the presentation of the documents in the proper form.

The value of goods for the assessment of *ad valorem* duties is considered in the Cuban customs law to be the current wholesale price at the time of exportation in the principal markets of the country of origin, including in the value the cost of the cases; wrapping, crating, sacking and all other covers of any kind necessary to prepare the merchandise for shipment to Cuba; and railroad freight charges from the interior to the port of embarkation, as well as cartage charges, strapping and commission.

Effort to Be Made to Have Cuban Parcel Post Convention Continued

While the Postmaster General, with the assistance of the Secretary of State, is expected to make every effort to have the present parcel post convention with Cuba continued until Congress has another opportunity to pass upon the legislation removing the restriction upon the importation of cigars, the President is without the power to act on the demand of the Cuban Government, it was stated at the White House March 11.

The attitude of the President, it was intimated, is that Cuba has the right to take whatever action appears to be to her best interest. Her interest, it appears, is divided between continuation of the parcel post treaty and revocation of the present limitations on cigars, with the importance of the latter far overshadowing any other consideration. The Cuban Government plans to withdraw from the parcel post convention if the cigar restrictions are not lifted.

THE "BLUE SKY"

By M. L. Hayward.

"Cash is simply out of the question," the Michigan customer declared.

"And so is waiting any longer," the Michigan tobacco merchant informed him.

"Now, I'll tell you what I can do, and all I can do," the customer averred. "Here's Henry White's note in my favor for $300, and that will pay your bill and leave $15 to the good. The note is only three months to run, I'll endorse the note to you, you receipt the bill, and pay me the difference."

"Endorse the note quick," the merchant agreed, and reached for his receipt book.

The mechant's willingness to accept this proposal was due to his knowledge that White was perfectly good for ten times the face of the note, but, when the note fell due, White refused to pay, and the merchant was forced to sue.

"The note was given for stock in a corporation, the stock was sold contrary to the Michigan Blue Law," White proved in court, and his lawyer contended that the note, therefore, could not be collected.

"That would be true, if the payee of the note were suing White, but it don't apply to a case like this, where the merchant took the note before it was overdue, in good faith, for value, and without any knowledge of the circumstances," the merchant's lawyer retorted, and the Michigan Supreme Court upheld this contention in a case reported in 194 N. W. Reporter, 553.

"This would undoubtedly have been a good defense as between the parties to the note, but when the note passes to the hands of a bona fide holder, that defense cannot and ought not to be made. If the contention were the rule, there would be very little protection for banks and people dealing with corporations. There is nothing in the statute which makes such paper void in the hands of a bona fide holder. As a general rule, unless the law makes the paper void in the hands of a bona fide holder, the courts will not so hold," was the reasoning of the Court.

CIGARS GAIN 88,000,000 LAST YEAR

Comparative statement showing quantities of various manufactured products including cigars, cigarettes, snuff and tobacco on which tax was paid in the calendar years 1925 and 1926.

Products.	*1925*	*1926*
Cigars (large)		
Class A .....No.	2,673,637,626	2,886,078,654
Class B .....No.	1,125,037,594	945,544,140
Class C .....No.	2,515,002,058	2,575,651,251
Class D .....No.	146,557,850	150,736,662
Class E .....No.	40,516,826	30,917,765
Total	6,500,751,954	6,588,928,472

THE SUMATRA TOBACCO CROP OF 1926

CONSUL SYDNEY B. REDECKER, MEDAN.

December 23, 1926.

THE indications are that the Sumatra tobacco crop for 1926, the first shipments of which are now beginning to go forward to Holland, is of a very inferior quality compared with the crops of previous recent years. The quantity of the crop, however, will probably be quite large, at least 38,000,000 pounds, and may amount to as much as 42,000,000 pounds, a quantity considerably in excess of the 1925 crop which amounted to 38,504,000 pounds.

Prolonged Drought Cause of Inferior Quality

The cause of the poor results for this year's crop was the prolonged drought which occurred in the tobacco growing region in Sumatra from March to the end of May, the most critical period in the development of the tobacco plants. It is the custom in Sumatra to set out the crop from December to March, and during the several weeks subsequent to planting it is of vital importance that there be an abundant rainfall in order that the plants develop properly and the leaves become of the proper quality. However, in 1926 the rains, which usually come in April and May, were unusually late and did not arrive until late in May. This was too late for most of the estates, especially those situated in the hills which had been planted earlier than the estates in the plains.

Preliminary Reports of Crop Too Pessimistic

It was first thought at the time of the drought that the entire crop would be ruined and that the production this year would be one of the worst crops recorded during the history of the Sumatra industry. However, when the fields were harvested and the tobacco sorted, it was found that these preliminary reports were of too pessimistic a character and that while the average quality of the entire crop would be poor compared with previous recent years, there would be some good quality tobacco produced.

Smaller Production of So-Called American Grades

Owing to the scarcity of rain, there will be an unusually high percentage of this year's crop consisting of thick, heavy leaves and leaves of short lengths. Moreover, the color of the leaves will be to a very large extent mottled. It is probable that this year's crop will have a smaller percentage of the so-called American grades than the crops of 1924 and 1925. The finer foot leaves in normal years, are the only qualities purchased by American cigar manufacturers.

Prospective Smaller Yield for Crop at Auctions in Holland

All of the large tobacco companies in Sumatra, which combined control about 95 per cent. of the entire production of Sumatra wrapper tobacco, are members of a tobacco planters' association or alliance known as the Deli Planters' Vereeniging (Deli Planters' Association), and by agreement ship their entire production of tobacco exclusively to Holland for sale. Sales take place either at Amsterdam or Rotterdam, by a system of sealed bidding at auction. It is expected that American buyers attending these auctions in 1927 will have to take considerable quantities of poorer grades of tobacco which, in the years of good crops, would not interest them.

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It pays to display them

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LA PALINA
CIGAR

URGE EARLY BUYING OF PORTO RICAN

INTERESTING reports come from the Tobacco Co-Operative Associations in Porto Rico respecting the present tobacco crop.

These associations, located throughout the island in the very best of the tobacco growing districts, have a substantial amount of extra fine quality Porto Rican leaf tobacco now available to United States buyers, said tobacco having been raised with the aid of the associations' own finances and entirely independent of the local dealers.

Buyers are urged by those who know to make arrangements to go down to the island as early as possible and make their selections.

The crop this season from these co-operative associations will total from nine to ten million pounds and it represents the most modern ideas of tobacco cultivation, beginning with selection of the best obtainable seeds, proper growing methods and correct and uniform heat in the "estivas" according to the grade of the tobacco.

The co-operatives own excellent warehouses for the curing of their tobacco and its manipulation. It is usually sold on stem, but they will gladly do the stripping for any buyer who has not the facilities for this work.

There are a goodly number of these firmly established and well-organized co-operative associations in the island, subsidiaries of the Federal Land Bank of Baltimore. A branch of this bank is located at San Juan, P. R., whose manager, E. B. Thomas, will gladly give full details on this lot of tobacco to anyone interested in any portion of it.

MANILA TOBACCO ASSOCIATION REFUSED TO BOYCOTT

The Manila Tobacco Association, composed of tobacco manufacturers of Manila, will most likely object to participating with the Philippine Chamber of Commerce in the drive for the consumption of Philippine tobaccos, says the Manila *Tribune*. Leading tobacco manufacturers and representatives of the Philippine Chamber of Commerce met at the Roxas Building recently in order to plan out the boost for the Philippine-made products. The local Chamber of Commerce was represented by Pedro Ocampo, its secretary, and Vicente Fernandez, one of the directors.

Although nothing was decided, as the chamber men only explained in full details the objects and aims of the proposed drive, it was alleged that the main objection of the tobacco manufacturers to joining the campaign is that the people of the United States may think that the drive is a boycott on American cigars. The Philippines is exporting about 300,000,000 cigars to the United States annually, and if these exports are cut off, it would be a great loss to the tobacco industry of the country, it was stated.

Within a few days the definite stand of Manila Tobacco Association will be known.

"THE SMOKERS COMPANION" ISSUED

The Companion Publishing Company, Incorporated, of New York City, has recently issued the first number of *The Smokers Companion*, a monthly magazine of general character.

Robert H. Meyer is president and treasurer; A. G. Young is vice-president and editor-in-chief, and George Ingraham is advertising manager.

P. LORILLARD COMPANY'S CIGAR BUSINESS SHOWS RAPID EXPANSION OVER 1926

SHIPMENTS of high-grade cigars by the P. Lorillard Company to their distributors in January, 1927, showed a 74 per cent. increase over January, 1926, and shipments of their low-priced cigars showed an increase of 166 per cent. over the same period, and while complete figures for the month of February, 1927, have not been compiled, it is known that that month will show a decided increase also over the preceding February.

This tremendous increase in the demand for the brands of the P. Lorillard Company has made it impossible for the Company to open any new accounts on their "Muriel" brand, but with the extensions and improvements in their big "Muriel" plants at Wilmington, Del., and Richmond, Va., they hope to be in a position to open new territories by the end of this year.

These extensions and improvements, which include the most modern equipment known to the cigar manufacturing industry, have enabled the company to double the production on their high-grade cigars, but the increased production only enables them to take care of the increased demand in territories already covered at the present time.

The increase in equipment in the factories producing "New Currency," and the recently opened new "Rocky Ford" factory at Richmond, Va., with a capacity of over 200,000,000 "Rocky Fords" per annum, will enable the P. Lorillard Company to take care of their distributors on these brands in a very satisfactory manner.

The remarkable increase in the cigar business of the P. Lorillard Company in recent months is attributable to the fact that they have provided the most modern and economical manufacturing equipment, and concentrated their energies in turning out the utmost value for the smoker, so outstanding in size, quality and workmanship as to get quick recognition by the smokers everywhere.

All of this is backed by a consistent selling and advertising policy of concentration on three brands, *viz.*, "Muriel," "Rocky Ford" and "New Currency," and the "Muriel" promotion work is all concentrated on a few standard sizes.

A NEW EXPERIENCE FOR D. A. SCHULTE

David A. Schulte had a new experience one day last week when he became locked in the bathroom of his apartment and was a prisoner for some time because of his inability to solve the intricate workings of an automatic lock. Mr. Schulte has engineered some intricate mergers in the tobacco and candy business in his time, but this lock proved too much for him.

As his apartment is on the sixteenth floor, it was some time before he attracted attention and was liberated.

SMITH COLLEGE AGAIN BANS SMOKING

Smith College has again placed a ban on smoking among the students because "the girls could not handle their cigarettes attractively." The reason seems to be an excellent one and well grounded on facts in the case. Women, as a rule, can't and don't.

The smoking ban was lifted about a year ago. That there were three or four fires at the college last fall is merely an incident.

Classified Column

The rate for this column is three cents (3c.) a word, with a minimum charge of seventy-five cents (75c.) payable strictly in advance.

FOR SALE

TWO LIBERMAN BUNCH MACHINES IN FIRST-CLASS working order for sale. Price $500 each. f. o. b. Tampa, Fla. Address Ramon Alvarez & Co., P. O. Box 405, Tampa, Fla.

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The Tobacco World
Established 1881

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TOBACCO WORLD CORPORATION
Publishers
Hobart Bishop Hankins, President and Treasurer
Gerald B. Hankins, Secretary

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PRICE: United States, Canada, Cuba and Philippine Islands, $2.00 a year. Foreign, $3.50.

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Schedule of Rates for Trade-Mark Services
Effective April 1, 1916.

Registration,	(see Note A),	$5.00
Search,	(see Note B),	1.00
Transfer,		2.00
Duplicate Certificate,		2.00

Note A—An allowance of $2 will be made to members of the Tobacco Merchants' Association on each registration.

Note B—If a report on a search of a title necessitates the reporting of more than ten (10) titles, but less than twenty-one (21), an additional charge of One Dollar ($1.00) will be made. If is necessitates the reporting of more than twenty (20) titles, but less than thirty-one (31), an additional charge of Two Dollars ($2.00) will be made and so an additional charge of One Dollar ($1.00) will be made for every ten (10) additional titles necessarily reported.

REGISTRATIONS

DECIMO CLUB:—44,875. For all tobacco products. February 21, 1927. B. Stone Co., San Francisco, Cal.

LA SHA:—44,876. For cigars. February 14, 1927. S. H. Abken, Manchester, Md.

GENERAL FORBES:—44,877. For all tobacco products. February 23, 1927. Julius Fernbach & Co., Chicago, Ill.

TOM TIMMINS:—44,878. For cigars, cigarettes and smoking tobacco. February 24, 1927. Thompson & Co., Inc., Tampa, Fla.

TRIDENT:—44,880. For pipes. January 21, 1927. London Pipe Co., Inc., New York, N. Y.

SPIRO:—44,881. For pipes. January 21, 1927. London Pipe Co., Inc., New York, N. Y.

SORBO:—44,882. For pipes. January 21, 1927. London Pipe Co., Inc., New York, N. Y.

ARC:—44,883. For pipes. January 21, 1927. London Pipe Co., Inc., New York, N. Y.

ELF:—44,884. For pipes. January 21, 1927. London Pipe Co., Inc., New York, N. Y.

NIKKO:—44,885. For pipes. January 21, 1927. London Pipe Co., Inc., New York, N. Y.

ROWLEY:—44,886. For pipes. January 21, 1927. London Pipe Co., Inc., New York, N. Y.

ALBEC:—44,887. For pipes. January 21, 1927. London Pipe Co., Inc., New York, N. Y.

WICOMICO:—44,891. For cigars, cigarettes and tobacco. February 23, 1927. I. Levens, Salisbury, Md.

DUTCH-TREATS:—44,892. For stogies. January 29, 1927. Zane Tobacco Co., Zanesville, Ohio.

ALGERIAN:—44,893. For pipes and smokers' articles. February 14, 1927. Metropolitan Cigar Co., Denver, Colo.

OLD MISSION:—44,894. For pipes and smokers' articles. February 14, 1927. Metropolitan Cigar Co., Denver, Colo.

DUKE STREET:—44,895. For pipes and smokers' articles. February 14, 1927. Metropolitan Cigar Co., Denver, Colo.

DRAKE:—44,896. For pipes and smokers' articles. February 14, 1927. Metropolitan Cigar Co., Denver, Colo.

YORKSHIRE:—44,897. For pipes and smokers' articles. February 14, 1927. Metropolitan Cigar Co., Denver, Colo.

TAMPA CRACK:—44,898. For cigars. February 23, 1927. A. Santana, Tampa, Fla.

YANKEES DESIRE:—44,899. For cigars. March 5, 1927. H. E. Frost, Fairview, Ohio.

YANKEES DELIGHT:—44,900. For cigars. March 5, 1927. H. E. Frost, Fairview, Ohio.

COMMON TALK:—44,901. For cigars. March 5, 1927. H. E. Frost, Fairview, Ohio.

TRANSFERS

AMORETTA:—5096 (Trade-Mark Record). For cigars. Registered June 2, 1888, by Geo. Schlegel, New York, N. Y. Transferred to Havana Claro Cigar Co., Tampa, Fla., and re-transferred to Caduceus Cigar Co., Tampa, Fla.

M. A. C.:—27,615 (Trade-Mark Record). For cigars. Registered December 13, 1902, by Leo Abraham & Co., Milwaukee, Wis. Transferred to Celestino Fernandez & Co., Milwaukee, Wis., February 25, 1927.

PRINTERS DEVIL:—29,251 (Tobacco Leaf). For cigars, cheroots and little cigars. Registered February 20, 1905, by Superia Cigar Mfg. Co., Detroit, Mich. Transferred to San Telmo Cigar Mfg. Co., Detroit, Mich., and re-transferred to Saenger & Sons, Fremont, Neb., January 31, 1927.

TEMPLAR:—22,279 (U. S. Tobacco Journal). For cigars, cigarettes and cheroots. Registered March 8, 1900, by Tisch Bros., Grand Rapids, Mich. Transferred to Grand Rapids Cigar Box Co., Grand Rapids, Mich., and re-transferred to H. Schneider Cigar Co., Grand Rapids, Mich., March 4, 1927.

BLASCA:—14,960 (Tobacco Leaf). For cigars. Registered April 2, 1898, by F. Garcia & Bro., New York, N. Y. Transferred to Francisco Alvarez Co., Inc., Tampa, Fla., January 1, 1927.

A. KAUFFMAN & BRO. INC.
YORK, PA.
ESTABLISHED 1893
MANUFACTURERS OF
CIGAR BOXES
AND
CIGAR BOX LUMBER
WE SPECIALIZE ON
GOLD LEAF WORK

ALHAMBRA PRESIDENT DISCUSSES TRADE

(*Continued from page 4*)

change their policy from quantity to quality production, if Philippine tobacco and its products are not to become a drag in the world's market.

"What is known as the best Philippine leaf is grown in the provinces of Cagayan and Isabela, which provinces furnish about 40 per cent. of the yearly Philippine tobacco crop. While the average local yearly use is but a little more than 50 per cent. of this year's Cagayan and Isabela crop, yet large quantities of American and Sumatra wrapper leaf have to be imported, just because the production of wrapper tobacco in the Philippine Islands is steadily declining. In the export grades, competition is also getting keener, European purchasers of late being able to obtain Brazil tobacco more advantageously.

"There has been a little flurry of late for export to the Northern European countries, but soon the demand again subsided. On the whole the 1926 export is about the same as last year's. As countries maintaining government monopoly have decreased their purchases, the outlook for the inferior grades is not at all encouraging.

"Speaking of this year's crop the prices are somewhat lower than those of 1925, while it may be gladly stated that the quality of the Isabela crop is considerably better than during the last two years."

With regards to cigars, Mr. Meyer reported:

"The local consumption has remained practically unchanged, while the export showed a decline. The U. S. market which absorbs about 85 per cent. of the total export is still unsatisfactory and prices obtainable are not profitable. It seems that the importers are still under the impression that the Philippine Islands can only produce cheap cigars and with the general price reduction on cigars manufactured in the United States, made possible by the use of cigar making machinery, the demand for the local product is practically limited to cigars retailed at five cents, or less.

"In view of the foregoing four of the largest factories found it necessary to reduce the cigar-makers' wages which caused a strike of some two months duration without accomplishing much.

"During the year about to close the importation of American cigarettes has largely increased, which, if continued, will further curtail the consumption of the local tobacco."

BUYERS' GUIDE

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ALL OF THE OLD ORIGINAL
Maccoboys—Rappees—High Toasts
Strong, Salt, Sweet and Plain Scotchs
MANUFACTURED BY
GEORGE W. HELME CO., 111 Fifth Ave., New York

SMOKE
DILL'S BEST
"It's A Mighty Fine Pipe Tobacco"
If your jobber is unable to supply you, write us direct and state size desired. Give us the name and address of your jobber.
10c 15c 25c 75c $1.50 SIZES
J. G. DILL CO. Richmond, Va.

Manila Staples!

STANDARD BRANDS OF MANILA CIGARS ARE WINNING EVERYWHERE

Smokers like these long-filled, hand-made cigars. They are mild and sweet and they burn perfectly. For the price there is nothing to equal them on the American Market.

The Workmanship in a Class A, Manila Cigar compares favorably with that in domestic products of Class C.

GET A STAPLE MANILA LINE, GIVE IT A CHANCE, TREAT IT RIGHT, AND IT IS BOUND TO BE A BIG MONEY-MAKER FOR YOU!

OTHERS ARE DOING IT—SO CAN YOU!

THERE IS MONEY IN STAPLE MANILAS!

Information, List of Importers and Factory Agents on Request

THE MANILA AD. AGENCY

C. A. BOND, Manager

15 William Street, New York City

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APRIL 1, 1927

VOLUME 47 No. 7

THE TOBACCO WORLD

Every Cigar Manufacturer WILL ENJOY READING THIS BOOK!

Write for the book TODAY

Sent you without COST

Here is a wealth of information about tobaccos, written in a clear, flowing style, with a dash of romance that this tropical isle always inspires in those who delve into her secrets.

We will gladly send it to you on request—no cost, of course, no obligation whatever.

Its sole object is to point out the reason for the increasing use of Porto Rican tobacco, to show just WHY this free-burning, smooth, fragrant leaf is being more and more used by manufacturers to meet the growing public demand for a good MILD Cigar—with the real "Havana" flavor, *without* full "Havana" strength.

GOVERNMENT OF PORTO RICO TOBACCO GUARANTEE AGENCY

1457 BROADWAY *F. LINARES, Agent* NEW YORK, N. Y.

PUBLISHED ON THE 1ST AND 15TH OF EACH MONTH AT 236 CHESTNUT ST., PHILA., PA.

PACKED IN WOOD BOUND TO BE GOOD

NO matter how well you blend your cigars it's how good they are when customers smoke them that determines your repeat orders.

WOODEN BOXES are superior to substitute containers because they keep the blend "as was," absorb the excess moisture, and retain the aroma.

Packed in wood they're bound to be good.

After all nothing satisfies like a good cigar

The Best Cigars Are Packed in WOODEN BOXES

Volume 47

THE TOBACCO WORLD

Number 7

Established 1881

A SEMI-MONTHLY

For the Retail and Wholesale Cigar and Tobacco Trade

$2.00 a Year | PHILADELPHIA, APRIL 1, 1927 | Foreign $3.50

1926 BEST FOR AMERICAN TOBACCO

THE ANNUAL report of the American Tobacco Company shows that the year 1926 was the best in the history of the company. Net earnings, after deducting all charges and expenses for management, taxes, including provision for Federal income taxes, etc., was $22,549,094, or $260,498 better than 1925.

After payment of $15,622,486 in dividends on common stock and common B, the company added to its surplus $3,715,180 as against $2,367,014 for 1925, making the total surplus at the end of 1926 $34,948,276. Cash on hand at that time was $16,450,190.

The balance sheet also shows a reduction in accounts payable of $561,000 as compared with the end of 1925.

R. E. FRIEDRICH DEAD

R. E. Friedrich, of the Mueller & Son Company, cigar box manufacturers, of Milwaukee, Wis., died on March 22d in a hospital in Milwaukee, following an operation which he had undergone about a week before. At the time of the operation Mr. Friedrich's condition was not considered dangerous.

He had been connected with the Mueller & Son Company for a period of more than twenty-five years and was well liked by his associates and his many friends in the trade.

CULLMAN MEMBER OF PORT AUTHORITY

Howard S. Cullman, vice-president of Cullman Brothers, leaf tobacco brokers of New York City, and a member of the firm of Stern-Mendelsohn Company, has been named by Governor Alfred Smith a Commissioner of the Port of New York Authority, and his appointment has been forwarded to the New York State Senate for approval.

Mr. Cullman served as treasurer of United States Senator-elect Robert F. Wagner's Campaign Committee during his 1926 campaign and has been active in the civic life of New York City for many years.

CANARIES SMOKE CIGARETTES

According to reports, Charles J. Seymoure, an insurance man in Washington, is the owner of a pair of canaries that stand on their heads and do other acrobatic stunts, smoke cigarettes and pick their own teeth with a toothpick.

UNION & UNITED TO BEGIN OPERATIONS

AT A MEETING of the officials of the newly organized Union and United Tobacco Corporation, held last week, plans were completed for the beginning of operations by the company.

An interest has recently been acquired in the Porto Rican-American Tobacco Company, the Schulte Retail Stores Corporation, and a number of smaller concerns, and the Union & United products will include cigars, cigarettes and smoking tobacco.

The initial placement of their products will no doubt be made in the United Cigar Stores and the Schulte Cigar Stores.

UNITED MAY INCREASE DIVIDEND

Rumors are being circulated among the trade that the directors at the meeting of the United Cigar Stores Company in May will consider a plan to increase the cash dividend on the stock. Dividend at the present time is 50 cents in cash and 1¼ per cent. in common stock on each share.

Report of the United Cigar Stores Company for 1926 shows net income of $9,854,869, after interest and Federal taxes, which includes $2,301,639 enhancement in leasehold values. This is equivalent, after preferred dividends, to $5.02 a share on the common stock outstanding, compared with the equivalent of $5.94 a share in 1925 on the common stock then outstanding.

The balance sheet showed current assets of $36,286,072, including $6,800,032 in cash, $6,396,461 in marketable securities, and $13,474,331 in inventories. Current liabilities stood at $11,356,132, leaving net working capital of $24,929,940.

LEOPOLD HEADS AMERICAN SUMATRA

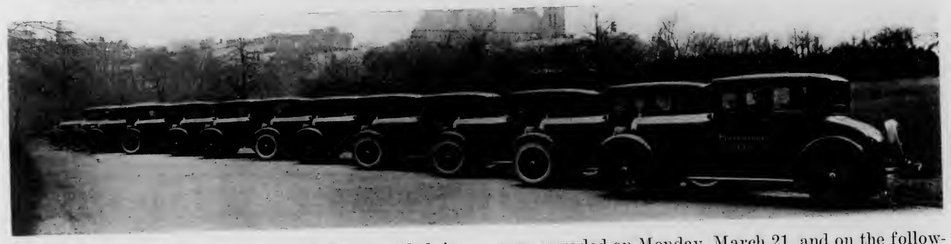
At a meeting of the Board of Directors of the American Sumatra Tobacco Corporation, held March 15th, Louis Leopold was elected president of the corporation to succeed George W. Spitzner, who resigned.

Mr. Leopold was formerly vice-president of the corporation and has been with the corporation since its organization. He is well known to cigar manufacturers throughout the country and has a thorough knowledge of leaf tobacco.

SCHULTE EARNINGS INCREASE

Net profits of Schulte Retail Stores for 1926 was $5,656,292, which is equivalent to $5.06 a share on the no-par common stock, against $5,237,264 in 1925, or $4.69 a share. Gross business for 1926 was $38,495,320 against $35,216,186 in 1925.

"Blackstone" Biennial Parade Attracts Attention



"BLACKSTONE" cigar salesmen assembled in Newark, N. J., on Monday, March 14, to receive their new Master Six Buick coupes and begin the parade which is a feature of "Blackstone" advertising every two years. Twelve attractive cars, bearing the registration plates of the various Eastern States and showing an attractive "Blackstone" advertisement in a red oval on the doors, were awaiting the men. After a short sales meeting the cars paraded through Newark and then proceeded to New York, where the men spent the night.

On Tuesday, March 15, the cars paraded around New York, visiting all the outdoor advertising locations leased by the "Blackstone" cigar in Manhattan, the Bronx and Brooklyn. On Wednesday morning the parade left New York for its trip through New England, stops being made at New Haven, Springfield, Providence and Boston. In the latter city the cars were paraded on Monday, March 21, and on the following day they visited several of the eastern Massachusetts cities, disbanding the next day when the men returned to their territories.

The parade was in charge of Sales Manager P. M. Forristall and was participated in by all the Eastern salesmen of the company. Cars for the Western salesmen are to be delivered direct to the men and, therefore, did not take part in the parade.

The "Blackstone" cigar advertising crews, equipped with new Day-Elder Speedster-Six cars, are now receiving final instructions from Advertising Manager Marcus Conlan and will take the field within a few days. The New England work will be in charge of Joseph P. Havican, well known to the cigar trade and a new member of the Waitt & Bond family. William Bischoff will direct the work in New York, New Jersey and Pennsylvania.

OLSON LOSES CASE

Validity of trade-marks registered in the British colony of Hongkong can not be set aside by the courts of the Philippine Islands, the Supreme Court of the United States decided on March 14, in reversing a judgment by the Supreme Court of the Philippine Islands.

The decision, written by Mr. Justice Holmes, was given in a suit brought by Carl Franz Adolf Otto Ingenohl against the Walter E. Olson Company.

The plaintiff, it was set forth in the opinion, had built up a great business as a cigar manufacturer in Manila and later established a factory at Hongkong, selling cigars from both factories under the same trademarks, which were registered in Hongkong. As an incident of the World War the Alien Property Custodian seized and sold all of the plaintiff's property, including the trade-marks, "wherever situate in the Philippine Islands."

The Supreme Court of the Philippine Islands held it was plain error in the Supreme Court of Hongkong to hold that this sale did not carry the exclusive right to use the trade-marks in that British colony.

UNIVERSAL LEAF DIVIDEND

Directors of the Universal Leaf Tobacco Company have declared a quarterly dividend of 75 cents on the no-par common stock. The old stock, $100 par, was exchanged for two shares of no-par value in September last year, and the last dividend paid on the old stock was 2 per cent. in January, 1924.

PENNSYLVANIA FARM CENSUS PLANNED

Plans are now being made for the second triennial farm census in Pennsylvania, according to L. H. Wible, director, Bureau of Statistics, State Department of Agriculture. The first census of this kind was taken in the State in 1924, in accordance with an act of the 1921 Legislature.

This act requires that the farm census shall be made by the assessors at the time of making their regular triennial assessments for county purposes. The census will get under way during the latter part of the summer.

The first census gave the State as well as the counties a mass of extremely valuable information which has been used for the benefit of all parties concerned, Mr. Wible states. The second census should prove even more valuable because it will give figures which, when compared to the previous figures, will reveal the trend of agriculture in the State.

NO GENERAL STRIKE REPORTED AT MANILA

March 24, 1927.

A cable from Governor Leonard Wood of the Philippines, received last week, states that there is no general cigar strike at Manila. Only two factories employing 1500 men are affected at the present time. American newspapers carried a story stating that a general strike among the Manila cigarmakers had been precipitated because of the discharge of a small number of workers.

50 Famous
MODEL L
UNIVERSALS

Shown in operation in the factory of J. H. Swisher & Sons, Inc., Jacksonville, Florida.

Factory of J. H. Swisher & Sons, Inc., Jacksonville, Florida

Read Why the
Model L
Makes Scrap Cigars
At a Profit

1. Handles straight or shaped work equally well.
2. Makes right or left hand bunches without changing machine.
3. Uniform size, shape and weight of bunches assured.
4. A very substantial saving in labor and binder costs.
5. Handles large size or mixed cut scrap of unequal sizes, also shredded or threshed scrap.
6. Damp or dry tobacco handled with equally good results.
7. Low cost of upkeep; does not easily get out of order.
8. The easily adjustable weighing scale meets all requirements as to changes in sizes and weather conditions.
9. Fluffy filler because the tobacco is lifted from a hopper—a decided improvement over the gravity method of feeding.
10. Automatically removes foreign substances from the tobacco such as thread, feathers, etc.

$850

Convenient Time Payment Terms—Six Months to Complete Payment.

Price of Model L Universal complete with Folding Chair, Drive Equipment and 1/6 H. P. Motor F. O. B. Newark, N. J., U. S. A.

HERE is a photograph showing a battery of 50 Model L Universal Scrap Bunch Machines being used in the factory of J. H. Swisher & Sons, Inc., Jacksonville, Fla. This superior machine has taken its place in both large and small factories—in Union and Open Shops everywhere—throughout the country because it makes possible the

Making of Scrap Cigars at a Profit

The Model L Universal fills the vital need for a scrap bunch machine that will assure quantity production at low cost. It has been developed to a point of efficiency, speed and sturdy durability that completely overcomes all objections experienced with scrap bunch machines in the past.

May we have the opportunity to prove its speed and economy over hand work right in your own factory under your own supervision.

Write for illustrated folder and further information

UNIVERSAL TOBACCO MACHINE CO.
40 East 34th Street, New York, U. S. A.
Factory: Newark, N. J., U. S. A.

PHILADELPHIA.

MAZER-CRESSMAN FORCE EATS CHICKEN

THE LOCAL sales force of the Mazer-Cressman Cigar Company was royally entertained on March 15th by Manager Joseph Garvett, following a gratifying increase in the sales of "Tennyson" and "Mannel" cigars in February, 1927, over February, 1926.

Manager Garvett spurred the salesmen on from time to time during the contest by mysterious talk of "chicken or beans"—meaning that those who increased their sales would eat chicken and those who didn't would eat beans. Needless to say, when the end of the month came and figures were totaled up, it was discovered that there was no need for anyone to eat beans, and a chicken dinner was accordingly served at the Elks' Home, with Manager Garvett acting as host and the local sales force as the guests.

Jacob Mazer was also numbered among the guests, as he happened to be passing through this city at that time on his way to Cuba for a short vacation.

After the dinner was served, dancing was enjoyed by those present.

FIRE DAMAGES SUN CIGAR COMPANY

Fire broke out in the four-story building at Second and Arch Streets one night last week and destroyed the contents of the second and third floors. The second floor was occupied by the Sun Cigar Company, manufacturers of the "Philadelphia Life" cigar. The third floor was occupied by the Aetna Stove Company.

Owing to the proximity of the historic Old Christ Church, which is between Arch and Market Streets, on Second Street, ten companies answered the alarm and one company was placed to guard the church.

LA INSULAR TO LAUNCH CAMPAIGN

It is reported that the La Insular and La Yebana factories of Manila are preparing to launch a vigorous advertising campaign in the United States. Their brands are firmly established on the Pacific Coast and in certain portions of the Middle West. The management is confident that sales can be greatly increased through advertising. An effort will also be made to increase the sale of "La Insular" and "La Yebana" cigarettes in this territory.

C. M. HIGGINS DIES SUDDENLY

CHARLES M. HIGGINS, vice-president and manager of the cigar department of Lee & Cady Company, Detroit, Mich., died suddenly at the home of Jacob Paley, vice-president of the Congress Cigar Company here, on Thursday evening, March 17th.

Mr. Higgins had been on a trip in the East and was being entertained at the home of Mr. Paley, where they were enjoying a game of bridge, when Mr. Higgins suddenly collapsed and fell from his chair. A doctor was hastily summoned, but he was beyond human aid. Death was pronounced to be due to a heart attack.

The body was shipped to Detroit and funeral services were held in Holy Rosary Church there on Tuesday morning. He was fifty-four years old.

Mr. Higgins had been connected with the firm of Lee & Cady for thirty years, his first job being that of helper in the warehouse.

Because of his exceptional ability and personality he was rapidly promoted until he became a large stockholder in the firm and was finally made vice-president of the company and manager of the cigar department.

"FLOR DE CUMBAL" CIGARS COMING TO PHILADELPHIA

Due to the great demand and sales of this well-known brand, it has become necessary for the firm of J. Koppel, 249 West Thirty-fourth Street, New York City, to have a sales force in Philadelphia and surrounding territory.

The organization will be under the supervision of the well-known Mr. Arthur Baron, whose success with the brand in other parts of the country insures a welcome reception by the trade in the above-mentioned territory.

The cigar is made of the finest Vuelta Abaja long Havana filler and in all popular sizes.

BOSTON A VISITOR

Harry Boston, of the well-known firm of William Demuth & Company (world's largest manufacturers of fine pipes), was here recently going the rounds of the trade with his extensive line of pipes, and left the city taking some nice orders with him—as usual.

One of a Camel Cigarette series now running nationally in the magazines

Why Camel leads the world

GOODNESS has made Camels the leader of the world that they are today. Goodness means the quality of the tobaccos from which they are made, the skill with which the tobaccos are blended to bring out the fragrance, to produce the mildness, to give that subtle quality and taste that smokers find only in Camel.

Goodness means such a standard of uniformity that the billionth or the trillionth Camel is sure to be just as good as the first. It means the honesty, the truthfulness, the sincerity of purpose to make and keep Camel the leader—the cigarette most preferred by the greatest number.

Have a Camel!

R. J. REYNOLDS TOBACCO COMPANY, WINSTON-SALEM, N. C.

©1927

Universal Tobacco Machines Gaining in Popularity

WILLIAM FEATHER, who writes business philosophy, has said many wise things, which, if absorbed would be to the everlasting benefit of industrial and commercial life. Recently he said:

"Limited output means low wages, high prices, long hours, and periods of unemployment. Large output means high wages, short hours, low prices and abundant employment."

Mr. Feather does not say it, but it must be obvious to every student of economic progress that he refers to the introduction of mechanical equipment.

With standardization, and volume production as a result, it is a most unhappy situation for the individual manufacturer who depends on hand labor. A factory with mechanical equipment can easily produce, at a lower cost, the entire output of several factories producing with hand labor.

While it is true that the cigar manufacturing industry has been unable to make any great headway in its total annual production for a number of years, the fact remains that cigar corporations employing machinery are gradually increasing their cigar sales.

Nationally known, and nationally advertised cigar brands, are annually increasing their distribution. Machinery has created flexible production, and advertising has increased sales.

In the cigar industry there is continual perseverance toward more economical and efficient production of cigars through the use of machinery.

One of the outstanding producers of mechanical equipment for the more economical and more efficient production of cigars, is the Universal Tobacco Machine Company of New York. With few exceptions some of the mechanical devices of this company are used wherever cigar manufacturing exists in this country.

"Modern Progress," a trade journal published in London, and devoted to a review of international industry and commerce, has the following to say in regard to the products of the Universal Tobacco Machine Company:

There are three models of machines manufactured by the Universal Tobacco Machine Company, the first being Model "M" Universal Stripping and Booking Machine, the second Model "L" Universal Scrap Bunching Machine, and thirdly, Model "T" Universal Long Filler Bunching Machine.

The Model M Universal Tobacco Stripping Machine

The New Planetary Gear Driven Double End Stop Lever Type, Model "M" Universal Tobacco Stripping and Booking Machine, strips all kinds of seed tobacco, including wrappers, binders and fillers, as well as Sumatra, Java, Shade Grown and Havana wrappers, and in operation, removes the entire stem from the leaf, and cuts the selvage from the edge. The leaves are booked in perfect condition, tip matching tip, with the edges cut fluffy and even. Tobacco stripped on this machine is ready to deliver on the rolling table as soon as the books are removed from the booking drum.

The features of this machine are as follows: It reduces the cost of stripping because one machine and its operator can strip and book as much tobacco as two to three experienced handstrippers can turn out in the same period of time—saves stock by preventing the tobacco waste which cannot be overcome in hand-stripping—economizes in factory space, because the machine and its operator require practically no more room than one hand-stripper and helps to increase the cigarmaker's output. The work is smoothly and evenly stripped and booked, thus enabling the cigarmaker to increasing his production.

This machine is profitably used by small manufacturers, employing as few as two or three cigarmakers, as well as by factories producing millions of cigars monthly in the United States, Canada, England, France, Spain, Germany, Holland, Norway, Philippine Islands, Switzerland, Sweden and all other cigar-making countries throughout the world.

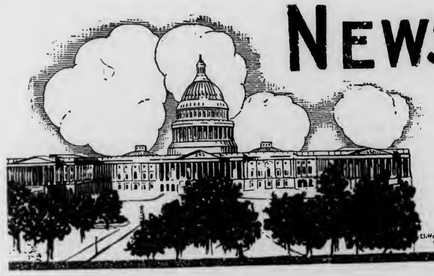
The Model L Universal Scrap Bunch Machine

With regard to the Company's Model "L" Universal Scrap Bunch Machine, it is a machine developed to a point of efficiency, speed and accuracy that completely overcomes all of the objections that cigar manufacturers have experienced in the past in connection with scrap bunch machines. It is the result of expert engineering skill and gives complete and uniform results regardless of the condition of the scrap tobacco that is being "worked" on it.

The advantages of using the Model "L" Machine for working scrap tobacco (large size or mixed cut scrap of unequal sizes, and also shredded or thrashed scrap) may be summed up as follows:

Straight or shaped work are both well done, and bunches (right- or left-hand) of uniform size and weight are assured. A very substantial saving is shown in labour costs. A long, even rolling gives bet-

(*Continued on page 17*)



NEWS FROM CONGRESS AND FEDERAL DEPARTMENTS

FROM OUR WASHINGTON BUREAU 622 ALBEE BUILDING

EXTENSION of the parcel post convention between Cuba and the United States until March 1, 1928, has been agreed to by the Cuban Government, the Post Office Department has been advised by Second Assistant Postmaster General W. Irving Glover, who went to Havana to carry on negotiations to avert abrogation of the convention June 30, next.

As a provision to the temporary agreement entered into January 1, 1926, Cuba demanded that the United States modify its law prohibiting the importation of cigars, prior to June 30, 1927. Efforts to enact the necessary legislation at the last session of Congress were defeated by the cigar manufacturing industry, which saw in the move an invasion of their markets by the Cubans, and it was only by strenuous efforts on the part of the Post Office Department that the Cuban Government was induced not to terminate the agreement.

In consenting to a continuance of the convention until March 1, next, the Cuban Government has emphasized that if the necessary legislation is not enacted by Congress prior to that date no further extension of the treaty will be agreed to.

Our parcel post business with Cuba under the temporary convention has reached a total of more than $2,000,000 a year, over 250,000 parcels being sent in 1926. Cuban shipments to the United States, however, approximate only 21,000 parcels a year.

Department of Justice Seeks Reversal of Decision in American Tobacco Company Case

A plea for the reversing of the decision of the lower courts and the affirmation of the order of the Federal Trade Commission in the American Tobacco Company case has been filed with the United States Supreme Court by the Department of Justice.

The case involves a number of tobacco wholesalers in Pennsylvania and New Jersey, and certain manufacturers, including the American Tobacco Company, who were required in an order issued by the Commission following an investigation to cease and desist from the use of certain methods of competition. The companies took the case to the courts, where the Commission's order was set aside.

The case is now before the Supreme Court for review of the decision. In the brief filed by the Department of Justice the Court is asked to ascertain whether, in its opinion, the evidence supports the findings made by the Commission that the manufacturers and jobbers declined to sell products to any jobber who did not maintain the prices agreed upon by the jobbers; also, as to the legality of any action by the American Tobacco Company in aiding to make effective the alleged illegal agreement by the jobbers; also, whether a combination in restraint of interstate commerce in violation of the Sherman law amounts to an unfair method of competition within the meaning of the Federal Trade Commission Act; and also, whether it is in the interest of the public to prevent jobbers from agreeing upon prices at which they will sell and from agreeing to prevent those who will not observe their prices from getting the goods, "even though no evidence be adduced that the increased prices of the jobbers are passed on to the consumer through increased prices of the retailer."

Many American Companies Have Branches in China Trouble Zone

Branches of several important American tobacco companies are maintained in Nanking and Shanghai, now the centers of revolutionary and communistic disturbances, it is indicated by unofficial but authentic trade reports received in Washington.

The Liggett & Myers Tobacco Company, and the Tobacco Products Corporation both maintain branches in Nanking and also in Chinkiang, in the same province. Tobacco companies in Shanghai include the Alhambra Cigar & Cigarette Manufacturing Company; Liggett & Myers, F. E. Soter Tobacco Corporation of China, Tobacco Products Corporation, Tobacco Trading Corporation, Universal Leaf Tobacco Company of China, and Delbourgo & Company, dealers in tobacco products.

Treasury Surplus to Be Far in Excess of Expectations

A surplus at the close of the fiscal year materially in excess of the most optimistic expectations of administration officials is indicated by the flood of income tax payments for the period ended March 15, reports on which are now coming into the Treasury Department from the offices of internal revenue collectors throughout the country. Income tax payments for the first quarter, it is expected, will be possibly as much as $125,000,000 above those for the same period last year.

(*Continued on page 18*)

the first *different* smoking tobacco in a generation

© Guaranteed by The American Tobacco Co. INCORPORATED

PRESENT CONDITION IN PORTO RICO TOBACCO TRADE

Island's Growers' Associations Survey Field and Marketing

Through M. T. Saldaña, assistant agent now in temporary charge of the Tobacco Guarantee Agency office of the Government of Porto Rico, at 1457 Broadway, New York City, the Executive Committee of the Porto Rico Tobacco Growers' Cooperative Associations, gives out a communication dealing with the present tobacco conditions in that island.

The information conveyed in the statement is the result of a general survey lately conducted in Porto Rico through the associated branches, and presents the situation in regards to the forthcoming crop in a very clear and fair-minded way.

Present Crop

According to the aforementioned report, a conservative appreciation of the crop now being harvested shows that the increase of production over last year will not be over 25 per cent. This small increase must not, however, be considered as an excess in production. Porto Rican tobacco becomes every day more creditable in the national market, where the demand continues to increase daily and quotations are maintained firm.

Good Quality Assured

The rainy season, which threatened to lower the good quality of the leaf, fortunately is at an end. It is calculated that the general average of losses attributable to this cause suffered by the growers will amount to only 20 per cent. of the figures estimated prior to the rainy period. It must be borne in mind that in the above calculations there is included the customary shed losses and which the cooperatives have decided to destroy, inviting other independent growers to adopt similar measures. Eighty per cent. of the crop, or the total production should growers follow the recommendations made to do away with all the damaged leaf, will prove to be of a higher quality than that of the past year. Modern methods of cultivation, now being practiced by the growers, have contributed to this splendid condition. The educational policy adopted by the associations has been instrumental in obtaining the substitution of the old palm-leaf-covered sheds, recently destroyed during the last cyclone, by well-constructed frame buildings, zinc-plate covered, thus assuring the greatest guarantee for the perfection of the curing process.

Selling Prices

At the beginning of the harvesting season, it may seem premature to speak of the prices to be obtained as soon as the product is ready for sale. From the result of the survey made, however, the fact can be anticipated that the members of the several cooperatives do not foster any unreasonable pretensions in this respect. Surely the cost of production this year has almost doubled as compared with that of last year. The loss of buildings during the devastating cyclone of some months ago, the increase in wages due to the scarcity of hands because of the greater number planting, and finally the decrease in production caused by the rains, are all adverse conditions which weigh heavily on the tobacco grower.

Fortunately, as stated before, the demand for Porto Rican tobacco increases daily in the wide national market, and prices, since the past season, have been on

(*Continued on Page 14*)

"MURIEL BUDDIES" PROVING POPULAR

WHEN the P. Lorillard Company developed their new product, "Muriel Buddies," it was just like striking a gusher oil well in your back yard.

The big idea in bringing out "Buddies" was to meet the demands of high-grade cigar smokers for short smokes of as fine quality as the best of big cigars.

But, actually, they accomplished something far beyond that. They hit upon a combination that is appealing to cigarette smokers by the thousands, as well as cigar smokers.

So much so, that they have not been able to anything like keep up with the demand for this little smoke.

The advent of a little cigar that appeals to cigarette smokers, as well as cigar smokers, is mighty welcome news to cigar merchants, because they realize that a short smoke of this character is bound to benefit the whole cigar business tremendously.

"Muriel Buddies" is one of those striking things that hits your fancy as soon as you see them—the convenience of the package, as well as its attractiveness, and the beauty of the little finished perfecto-shape cigar with the distinctive band, all combine with the wonderful quality to entice one to smoke more and more of them.

The leading cigar merchants in markets already opened on "Muriel Buddies" have been quick to size up the possibilities, and have featured them in such pronounced way as to take full advantage of the opportunities for volume business.

Plans are under way to increase production on "Muriel Buddies" as rapidly as possible, so that all "Muriel" distributors will be supplied with this little member of the "Muriel" family as rapidly as factory conditions justify.

MUCH INTEREST SHOWN IN SAPIRO SUIT

The suit of Aaron Sapiro, who was the primary mover in many Tobacco Co-operative Associations, for $1,000,000 damages against Henry Ford is attracting much interest among the tobacco industry.

Senator Reed, of Missouri, early in the proceedings declared that the defense would prove the good faith of the articles (printed in the *Dearborn Independent*) which Sapiro says are libellous and would show Sapiro was responsible directly or indirectly for numerous failures and the loss of millions of dollars.

Activities of the Chicago attorney among the burley and dark tobacco growers, the potato growers of Idaho, Colorado and Maine, the fruit growers of Oregon and California, and the peanut raisers of the Carolinas were outlined by the Senator.

According to Mr. Reed, Sapiro received as organization attorney's fees $48,000 from the burley tobacco growers, $4500 from the fruit growers of Oregon, $6100 from Colorado potato growers, $17,500 from the Maine potato growers, $52,350 from the dark tobacco growers, $40,000 from the peanut raisers of the Carolinas, $87,000 from the California prune and raisin growers, $142,000 from the Tristate Tobacco Association, $2500 from the potato growers of Idaho and $7500 from potato growers of Minnesota. All of which totals up to pretty nearly a half million dollars.

It seems probable some very interesting points will be brought out before the trial closes.

Manila Staples!

STANDARD BRANDS OF MANILA CIGARS ARE WINNING EVERYWHERE

Smokers like these long-filled, hand-made cigars. They are mild and sweet and they burn perfectly. For the price there is nothing to equal them on the American Market.

The Workmanship in a Class A, Manila Cigar compares favorably with that in domestic products of Class C.

GET A STAPLE MANILA LINE, GIVE IT A CHANCE, TREAT IT RIGHT, AND IT IS BOUND TO BE A BIG MONEY-MAKER FOR YOU!

OTHERS ARE DOING IT—SO CAN YOU!

THERE IS MONEY IN STAPLE MANILAS!

Information, List of Importers and Factory Agents on Request

THE MANILA AD. AGENCY

C. A. BOND, Manager

15 William Street, New York City

CONDITION IN PORTO RICO TOBACCO

(*Continued from Page 12*)

the increase and remaining firm. There appears no reason for lower prices than those obtained last year. The present expensive harvest will not mean a very high remuneration to the grower at such prices, yet in the majority of cases will leave them a reasonable profit.

Industrial Activities

The possibility of the cooperatives entering the industrial field is far from an actual fact, rumors notwithstanding. While the law and statutes governing these associations give them the right and ample facilities to engage in industrial activities along tobacco lines, they are agreed that for the present, at least, it is not convenient nor advisable to consider such step. With the market remaining firm and a good quality of leaf offered, there can be no doubt that equitable arrangements can be continued with all buyers.

To those "in the know," the work of the cooperatives and the success attained by these associations is a matter of fact. Not only have they been able to improve production quality by means of educating the growers to modern requirements and facilities, but in the marketing of the product they have eliminated the old-time go-betweens. By selling direct to the manufacturers where found advisable, they have in such manner helped to establish the legitimacy of the source of the leaf. In a way, while the grower has demanded a slight increase in the prices of former years, the elimination of the middleman has also favored the buyer, who has had the advantage of part of the profit formerly enjoyed by the middleman. It can be seen, then, that if the growers are in a position to offer tobacco of exceptionally good quality, the manufacturers will not permit them to go elsewhere to dispose of their harvestings, but will actually buy it on the ground from them.

Market Information

It is not generally known that the Associated Cooperatives in Porto Rico are in a position to offer a most intelligent service of information relating to all tobacco subjects, which is available freely to all interested parties. Tobacco men in the United States will find this service of immeasurable value to their interests, if dealing in Porto Rico tobacco.

V.-P. DENSLOW RESIGNS FROM UNITED

Vice-president L. E. Denslow, of the United Cigar Stores Company, has resigned from that company and will open up an office of his own as an architect. Mr. Denslow was also the head of the architectural department for the United and has designed many stores for the company which have caused widespread comment and praise for his work. Mr. Denslow's motive in resigning was purely for the purpose of going into business "on his own."

SOL GALITZ JOINS SNELLENBURG & CO.

Sol Galitz, who has been cigar department manager for Macy and Company in New York City for a number of years has joined the N. Snellenburg & Company department store here in a similar position in their newly organized cigar and tobacco department.

U. S. TOBACCO COMPANY PURCHASES CARDWELL MACHINE COMPANY BUILDING

THE four-story building occupied by the Cardwell Machine Company at Nineteenth and Main Streets, Richmond, Va., has been purchased by the United States Tobacco Company, of New York City, and the manufacturing equipment of the J. G. Dill Company, manufacturers of "Dill's Best" smoking tobacco, will be moved into the new building just as soon as suitable alterations are completed.

The United States Tobacco Company also acquired the five buildings now occupied as stores on the south side of Main Street, known as numbers 1901 to 1909 inclusive. While no official confirmation of the purchase price could be obtained, it is understood to have been close to a quarter million dollars.

The Cardwell Machine Company will also move into larger quarters.

The United States Tobacco Company controls the capital stock of the DeVoe Snuff Company, the T. B. Gravely Tobacco Company, the Kentucky Leaf and Transit Company, the J. G. Dill Tobacco Company, and the United States Tobacco Company of Virginia. It also owns a half interest in the National Tobacco Company, which operates snuff manufacturing plants in Richmond, Chicago and Nashville, and, in addition, has plants at Spottswood, N. J., Danville, Va., Montreal, Can., Hopkinsville and Paducah, Ky., and Clarksville, Tenn.

It is expected the Dill Company will be in complete possession of their new quarters by August 1st.

TILFORD'S ESTATE CUT BY PROHIBITION

An appraisal of the estate of Frank Tilford, head of Park & Tilford, recently filed shows the net value of the estate to be only approximately a half million dollars.

Mrs. Tilford filed an affidavit to show that the transfer of property to her by Mr. Tilford a short time before his death was not for the purpose of escaping inheritance taxes but was done to secure loans of $97,000 made by her to Mr. Tilford.

At the time of the sale of the business of Park & Tilford to D. A. Schulte, Mr. Tilford guaranteed several debts of the company as well as the correctness of several items in the inventory, and the payment of these debts reduced the net value of the estate to the above-mentioned figure.

The gross value of the estate was placed at $1,212,288 but debts of $572,242 which were guaranteed by Mr. Tilford cut that figure practically in half.

The list of debts include $100,000 due the Guaranty Trust Company on a loan; $217,279 paid the Schulte Corporation of Park & Tilford on a guarantee of payment of the accounts due the former Park & Tilford Company, less $26,059 received on the sale of all the uncollected accounts; $41,241 paid the new Park & Tilford Company, under a guarantee of all liabilities of the old corporation not disclosed at the time Mr. Tilford sold to the new company, and $112,500 paid the new company in settlement of a claim for $517,792 by the new company.

TOBACCO PRODUCTS DIRECTORS RE-ELECTED

At a meeting of the Board of Directors of the Tobacco Products Corporation, held in Richmond, Va., on March 17th, all the members of the board were re-elected.

PROPOSALS TO STRENGTHEN STANDARD RESALE PRICE LIST

New York, March 21.

THE AMERICAN FAIR TRADE ASSOCIATION today gave out for publication a letter received from Representative Merritt, of Connecticut, announcing certain changes in the Capper-Kelly Resale Price Bill proposed by a group of members of the House Committee on Interstate and Foreign Commerce, to which this measure was referred at the last session of Congress. These members favor the principles embodied in the Capper-Kelly Bill but believe that before being acted upon in the new Congress it should be modified and clarified in certain details to meet the views of the majority of the committee.

The proposed new bill reads as follows:

"A BILL

To protect trade-mark owners, distributors, and the public against injurious and uneconomic practices in the distribution of articles of standard quality under a distinguishing trade-mark, brand, or name.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That no contract relating to the sale or resale of a commodity which bears (or the label or container of which bears) the trade-mark, brand, or name of the producer or owner of such commodity, and which is in fair and open competition with commodities of the same general class produced by others, shall be deemed to be unlawful, as against the public policy of the United States or in restraint of interstate or foreign commerce or in violation of any statute of the United States, by reason of any agreement contained in such contract—

(1) That the vendee will not resell such commodity except at the price stipulated by the vendor; and/or

(2) That the vendor will require any dealer to whom he may resell such commodity to agree that he will not in turn resell except at the price stipulated by such vendor or by such vendee.

SEC. 2. Any such agreement in a contract in respect of interstate or foreign commerce in any such commodity shall be deemed to contain the implied condition that such commodity may be resold without reference to such agreement—

(1) In closing out the owner's stock for the purpose of discontinuing dealing in such commodity;

(2) With prominent notice to the public that such commodity is damaged or deteriorated in quality, if such is the case; or

(3) By a receiver, trustee, or other officer acting under the orders of any court.

SEC. 3. Nothing contained in this Act shall be construed as legalizing any contract or agreement between producers or between wholesalers or between retailers as to sale or resale prices.

SEC. 4. No suit arising out of any such agreement shall be brought in any court of the United States in any other judicial district than that in which the defendant is an inhabitant, or in which he has a regular and established place of business. If such suit is brought in a district in which the defendant has a regular and established place of business, service of process, summons, or subpœna may be made by service upon the agent or agents engaged in conducting such business in the district in which suit is brought.

(*Continued on Page 18*)

POSTMASTER
CIGAR

Rapid Fire-Sales and Turnover

2 for 5¢

It pays to display them

P. Lorillard Co., 119 W. 40th St., New York

WAITT & BOND

Blackstone

CIGAR

Extremely Mild

100% Havana Filler

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TOBACCO MERCHANTS ASSOCIATION OF UNITED STATES

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Headquarters, 5 Beekman Street, New York City.

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"BEST OF THE BEST"

OPTIMO CIGARS — VERY MILD — VERY MILD

Manufactured by A. SANTAELLA & CO.
Office, 1181 Broadway, New York City
FACTORIES: Tampa and Key West, Florida

made good

LA PALINA
CIGAR

CLASS A GAINS IN FEBRUARY

The following comparative data of tax-paid products indicated by monthly sales of stamps are obtained from the statement of Internal Revenue collections for the month of February, 1927, and are issued by the Bureau. (Figures for February 1927 are subject to revision until published in the annual report.)

Products		*February, 1926*	*February, 1927*
Cigars (large)			
Class A	No.	197,368,860	221,425,265
Class B	No.	65,284,643	55,109,470
Class C	No.	177,421,124	155,296,860
Class D	No.	9,546,443	8,700,191
Class E	No.	1,583,077	1,163,944
Total		451,204,147	441,695,730
Cigars (small)	No.	18,109,360	39,493,520
Cigarettes (large)	No.	718,000	893,001
Cigarettes (small)	No.	6,240,141,950	6,609,166,380
Snuff, man'f'd.	Lbs.	3,789,074	3,410,244
Tobacco, man'f'd.	Lbs.	30,265,059	28,463,221

Note.—The above statement does not include tax-paid products from Porto Rico and the Philippine Islands. This information is shown in the following supplemental statement.

Supplemental Statement

Tax-paid products from Porto Rico for the month of February.

Products		*February, 1926*	*February, 1927*
Cigars (large)			
Class A	No.	7,342,855	6,282,700
Class B	No.	98,360	883,200
Class C	No.	860,380	2,224,650
Class D	No.	100	.....
Total		8,301,695	9,390,550
Cigars (small)	No.	2,000,000	150,000
Cigarettes (large)	No.	150,000	475,000
Cigarettes (small)	No.	48,240	22,000

Tax-paid products from the Philippine Islands for the month of February.

Products		*February, 1926*	*February, 1927*
Cigars (large)			
Class A	No.	15,528,975	12,447,630
Class B	No.	223,860	178,056
Class C	No.	175,840	115,080
Class D	No.	1,150	1,571
Class E	No.	10	50
Total		15,929,835	12,742,387
Cigarettes (small)	No.	103,826	121,600
Tobacco, man'f'd	Lbs.	50	37

Note.—Quantities of tax-paid products shown in above statement are indicated by stamp sales reported for the month.

SCHULTE REAL ESTATE PROFITS

Report of Schulte Real Estate Company, Incorporated, and subsidiaries shows net profits for 1926, after all charges, of $2,558,579, available for interest on its ten-year 6 per cent. notes. This is equivalent to more than four and one-third times the interest requirement of $585,000 on the $9,750,000 notes outstanding.

UNIVERSAL TOBACCO MACHINES

(Continued from Page 8)

ter smoking qualities. Damp or dry tobacco is handled with equally good results. The easily adjustable weighing scale meets all requirements as to changes in sizes and weather conditions. The filler is fluffy because the tobacco is lifted from a hopper—a decided improvement over the gravity method of feeding.

The Model T Universal Long Filler Bunch Machine

The Model "T" Universal Long Filler Bunching Machine is a machine which will not be available for foreign distribution until the middle of the current year. It is described as a real long filler machine and may be briefly sketched thus—Any size or shape bunch can be made on the same machine—it is interchangeable for sizes and shapes. Right- or left-hand bunches can be rolled on the same machine. Filler can be blended without sacrificing speed. Not complicated or delicate—simple to operate and handle.

There is no doubt that this equipment is substantially representative of the best to be had. It is built by a firm with years of experience to their credit, and during these years they have succeeded in establishing an extremely successful business and good will—there can be no more valuable criterion of the worth of their work, either as to its efficiency or quality.

BROWN & WILLIAMSON TO REORGANIZE

Stockholders of the Brown & Williamson Tobacco Company, in a meeting held in the company offices in Winston-Salem, N. C., last week, authorized the sale of stock to the British American Tobacco Company, and the reorganization of the company under a charter from the State of Delaware.

It was announced that the name of the company will be the Brown & Williamson Tobacco Corporation, and the present management will be retained. The corporation will retain the original plant, the Flynt Tobacco Company plant and the R. P. Richardson Company plant at Reidsville.

Reorganization plans will be gotten under way immediately.

The capital of the reorganized corporation will be $4,000,000.

David F. Morris, Philippine tobacco agent, is calling on the trade at San Francisco.

Louis Gray, general manager of the La Minerva cigar factory, Manila, has been taking orders for the factory in Texas and Oklahoma the past week.

J B. Havre, of J. B. Havre & Company, San Francisco, has returned to the coast after an extended visit in New York.

Classified Column

The rate for this column is three cents (3c.) a word, with a minimum charge of seventy-five cents (75c.) payable strictly in advance.

FOR SALE

TWO LIBERMAN BUNCH MACHINES IN FIRST-CLASS working order for sale. Price $500 each. f. o. b. Tampa, Fla. Address Ramon Alvarez & Co., P. O. Box 405, Tampa, Fla.

TWO MILLER, DUBRUL & PETERS POWER SCRAP Bunch Machines; in perfect working order; for sale at $200.00 each. Maximo Grahn & Son, 409 W. Fortune Street, Tampa, Fla.

SITUATION WANTED

CIGAR FACTORY SUPERINTENDENT—Practical, trained with big company. A practical cigarmaker—hand-work, suction and fresh-work machines. Willing worker. Address Box 501, c/o "The Tobacco World."

SALESMAN WANTED

WANTED—TO COMMUNICATE WITH A FIRST-CLASS CIGAR SALESMAN. East, Middle West or West. Address H. C. Little, Manager, Hanover, Penna.

The Tobacco World
Established 1881

VOLUME 47 APRIL 1, 1927 No. 7

TOBACCO WORLD CORPORATION
Publishers
Hobart Bishop Hankins, President and Treasurer
Gerald B. Hankins, Secretary

Published on the 1st and 15th of each month at 236 Chestnut Street, Philadelphia, Pa.

Entered as second-class mail matter, December 22, 1909, at the Post Office, Philadelphia, Pa., under the Act of March 3, 1879.

PRICE: United States, Canada, Cuba and Philippine Islands, $2.00 a year. Foreign, $3.50.

OUR HIGH-GRADE NON-EVAPORATING
CIGAR FLAVORS
Make tobacco mellow and smooth in character and impart a most palatable flavor
FLAVORS FOR SMOKING and CHEWING TOBACCO
Write for List of Flavors for Special Brands
BETUN, AROMATIZER, BOX FLAVORS, PASTE SWEETENERS
FRIES & BRO., 92 Reade Street, New York

Tobacco Merchants' Association Registration Bureau, 5 Beekman Street NEW YORK CITY

Schedule of Rates for Trade-Mark Services Effective April 1, 1916.

Registration,	(see Note A),	$5.00
Search,	(see Note B),	1.00
Transfer,		2.00
Duplicate Certificate,		2.00

Note A—An allowance of $2 will be made to members of the Tobacco Merchants' Association on each registration.

Note B—If a report on a search of a title necessitates the reporting of more than ten (10) titles, but less than twenty-one (21), an additional charge of One Dollar ($1.00) will be made. If it necessitates the reporting of more than twenty (20) titles, but less than thirty-one (31), an additional charge of Two Dollars ($2.00) will be made and so an additional charge of One Dollar ($1.00) will be made for every ten (10) additional titles necessarily reported.

REGISTRATIONS

SPANISH GEMS:—44,903. For cigars. February 5, 1927. J. C. Heckert & Co., Dallastown, Pa.

EVER-MOIST:—44,905. For cigars and smoking tobacco. March 9, 1927. N. Goldring, Chicago, Ill.

PEACE BRIDGE:—44,906. For cigars, tobacco products in all its forms and pipes. March 11, 1927. Joseph T. Snyder Retail Cigar Stores, Inc., Buffalo, N. Y.

REDA:—44,909. For tobacco. March 15, 1927. Carthage Tobacco Works, Carthage, Tenn.

EMPRESS OF TAMPA:—44,910. For cigars. March 14, 1927. Thompson & Co., Inc., Tampa, Fla.

RIALTO VANITIES:—44,913. For cigarettes. March 4, 1927. Batt Bros., New York, N. Y.

TRANSFERS

GARCIA SUBLIME:—30,507 (Tobacco World). For cigars. Registered October 30, 1914, by Steffens, Jones & Co., New York, N. Y. Transferred to McKee-Marks Cigar Co., Ottumwa, Iowa, and re-transferred to Great Western Cigar Factory, Chicago, Ill., February 17, 1927.

BLUE BELLE:—10,883 (Trade-Mark Record). For cigars, cigarettes and tobacco. Registered September 8, 1891, by J. Stahl, Jr., & Co., New York, N. Y. Transferred to Geo. Schlegel, Inc., New York, N. Y., March 10, 1927.

CANTERBURY:—1215 (U. S. Tobacco Journal). For cigars. Registered December 29, 1883, by Witsch & Schmitt, New York, N. Y. Transferred by American Litho. Co., New York, N. Y., successors to the registrant, to Consolidated Litho. Corp., New York, N. Y., March 11, 1927.

LORD CANTERBURY:—17,949 (Tobacco World). For cigars, cigarettes, chewing and smoking tobacco. Registered June 5, 1909, by The Mochle Litho. Co., Brooklyn, N. Y. Transferred to Consolidated Litho. Corp., Brooklyn, N. Y., March 11, 1927.

REGENT STREET:—44,869 (Tobacco Merchants Association). For pipes and smokers' articles. Registered February 14, 1927, by House of Comoy, New York, N. Y. Transferred to the Nyal Co., Detroit, Mich., March 17, 1927.

THE MAYFAIR:—(U. S. Tobacco Journal), and **43,827** (Tobacco Merchants Association). For cigars. Registered July 9, 1884, by Witsch & Schmitt, New York, N. Y., predecessors to the American Litho. Co., and June 19, 1924, by the American Litho. Co., New York, N. Y., respectively. Transferred to D. Emil Klein Co., Inc., New York, N. Y., February 23, 1927.

ROCK HILL:—19,634 (Tobacco World). For cigars, cigarettes and tobacco. Registered February 9, 1910, by Bennett, Sloan & Co., New York, N. Y. Transferred to A. M. Jamison Cigar Co., Spartansburg, S. C., February 16, 1927.

BREMER RE-ELECTED

Manila February 15, 1927.

T. Bremer, manager of La Maria Cristina cigar and cigarette factory, and also of Meenkemp & Company, was re-elected president of the Manila Tobacco Association at its annual meeting. Bremer is vice-consul in Manila for the Netherlands.

Felix Valencia, manager of Katubusan, a Filipino cigar and cigarette factory, was re-elected vice-president. Antonio G. Escamilla also was re-elected secretary. Mr. Escamilla is a representative for the Nueva Vizcaya in the legislature and is secretary of the Manila Realty Owners' Association.

Antonio Rosales, assistant manager of La Flor de Isabela cigar and cigarette factory and secretary of Central Azucarera de Bais, was elected treasurer.

PROPOSAL TO STRENGTHEN RESALE PRICE BILL

(Continued from Page 15)

SEC. 5. As used in this Act—

(1) The term 'producer' means grower, packer, maker, manufacturer, or publisher.

(2) The term 'commodity' means any subject of commerce.

(3) The term 'interstate or foreign commerce' means commerce between any State, Territory, or possession, or the District of Columbia, and any place outside thereof; or between points within the same State, Territory, or possession, or the District of Columbia, but through any place outside thereof; or within any Territory or possession or the District of Columbia.

SEC. 6. If any provision of this Act is declared unconstitutional or the applicability thereof to any person or circumstance is held invalid, the validity of the remainder of the Act and the applicability of such provision to other persons or circumstances shall not be affected thereby.

SEC. 7. This Act may be cited as the 'Fair Trade Act.'"

News from Congress

(*Continued from Page 10*)

Increased receipts from many sources and decreased expenditures in many quarters will contribute materially to the surplus of well over $500,000,000 which is anticipated three months hence. Customs collections during the period from July 1, 1926, to March 15, 1927, totaled $433,360,000, an increase of $29,000,000 over the corresponding period of the preceding fiscal year. Income tax collections for the same period, which, of course, do not include the flood of payments which marks the last few days of a quarter, totaled $1,200,000,000, an increase of $233,000,000. Miscellaneous tax collections show a decrease of $199,000,000, to $455,310,000, as a result of the changes made in the Revenue Act of 1926, but increases in other miscellaneous receipts total about $40,000,000.

On the other side of the ledger, it is shown that refunds of customs and internal revenue collections this year are some $39,000,000 less than those of a year ago; the postal deficit has been cut in half, with a saving of $14,000,000, and other operating expenditures have been reduced some $9,000,000.

LA GERMINAL REORGANIZED

Manila, P. I., February 20, 1927.

The La Germinal cigar and cigarette factory will be operated by the new management on the same basis under which it functioned under the former owner, Mauro Prieto, general manager of the La Germinal, Incorporated, said. The factory was bought recently from the Philippine National Bank, which acquired it from the original owner through foreclosure.

Mr. Prieto said that whether new machinery will be installed depends on the volume of business done by the factory under the present management. He is certain that no new policy will be followed by the management, but instead agencies in the different provinces will be reinforced. The management retains practically the same employees and cigarmakers who worked under the former owner.

BUYERS' GUIDE

CIGAR BOXES

NIC. ALTHAUS CO — MANUFACTURERS OF HIGH GRADE CIGAR BOXES — CEDAR, SAW AND PLANING MILLS — LABELS, RIBBONS, CIGAR MAKERS SUPPLIES — ESTABLISHED 1875. TEL. ASHLAND 6743 — 637-641 EAST 17TH ST. NEW YORK.

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WOODEN CIGAR BOXES
TRADE *JARSO* MARK
Randolph and Jefferson Streets
Philadelphia, Pa.

CIGAR BOXES

Dependable service—Quality packages—to meet any requirement in the Wooden Containers for Cigars

The WOODEN package is the retainer of AROMA from Factory to Consumer

The Buckley Cigar Box Co., 24 Vine St., DESHLER, OHIO.

After all nothing satisfies like a good cigar

The Buckley Box Co., 1106 West Town St., COLUMBUS, OHIO.

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ALL OF THE OLD ORIGINAL
Maccoboys—Rappees—High Toasts
Strong, Salt, Sweet and Plain Scotchs
MANUFACTURED BY
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SMOKE
DILL'S BEST
"It's A Mighty Fine Pipe Tobacco"
If your jobber is unable to supply you, write us direct and state size desired. Give us the name and address of your jobber.
10c 15c 25c 75c $1.50 SIZES
J. G. DILL CO. Richmond, Va.

Real Class

YOUNG MEN who, to a greater degree than ever, are smoking Rob: Burns Panatelas, find but one expression to describe this sensation in smoking enjoyment—real class.

Real Class in the manly gentility of cigar smoking; *Real Class* in downright cigar quality.

For the Rob: Burns Panatela . . long . . graceful . . aristocratic . . is FULL Havana Filler from tip to tip. Free-smoking . . sweet-tasting . . mild. A cigar of class and distinction that proves the wisdom of specifying the Rob: Burns Panatela instead of just asking for "panatelas."

General Cigar Co. Inc.

Rob: Burns

PANATELA · 10¢

FULL HAVANA FILLER [Recognized as the highest type of tobacco grown]

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APRIL 15, 1927

VOLUME 47 No. 8

THE TOBACCO WORLD

READY THE LATTER PART OF APRIL

The 1927 Crop of

PORTO RICAN TOBACCO

An Unusually High Quality of Smooth, Free-Burning Aromatic Leaf

Buyers and manufacturers are manifesting unusual interest in Porto Rican Tobacco this year.

Firstly, because the crop, of generous proportions, shows a very high quality of leaf. The modern methods of selections, transplanting, cultivation and harvest now followed by Porto Rican growers are evident in the constant improvement in the product.

Secondly, because more and more Porto Rican is being used by manufacturers to produce that excellently flavored **MILD** yet moderately priced cigar that the public taste now demands.

Grown in an American possession and admitted duty-free, it presents a marvelous opportunity to give the smoker a better cigar at a lower price.

MAKE YOUR SELECTIONS OF PORTO RICAN TOBACCO *NOW!*

GOVERNMENT OF PORTO RICO

TOBACCO GUARANTEE AGENCY

1457 BROADWAY *F. LINARES, Agent* NEW YORK, N. Y.

PUBLISHED ON THE 1ST AND 15TH OF EACH MONTH AT 236 CHESTNUT ST., PHILA., PA.

PACKED IN WOOD
BOUND TO BE GOOD

NO matter how well you blend your cigars it's how good they are when customers smoke them that determines your repeat orders.

WOODEN BOXES are superior to substitute containers because they keep the blend "as was." absorb the excess moisture, and retain the aroma.

Packed in wood they're bound to be good.

After all nothing satisfies like a good cigar

The Best Cigars Are Packed in WOODEN BOXES

Volume 47

THE TOBACCO WORLD

Established 1881

Number 8

A SEMI-MONTHLY

For the Retail and Wholesale Cigar and Tobacco Trade

$2.00 a Year | PHILADELPHIA, APRIL 15, 1927 | Foreign $3.50

NEW CIGARETTE COMPANY IN ATLANTA

ANNOUNCEMENT has been made of the incorporation of a new company for the manufacture of cigarettes in Atlanta, Ga. The new company will be known as the Southern Tobacco Corporation, capitalized at $1,000,000 for the purpose of manufacturing the "Cavalier" cigarette, which will retail at twenty for fifteen cents.

H. L. Hull, a retired banker and formerly president of a large furniture factory in Mexico City, is president of the new corporation. H. G. Davidson, for the past twelve years Southern manager for the Liggett & Myers Company, is vice-president and general manager; and Robert E. Harvey, vice-president of the Atlanta Trust Company, is treasurer of the organization, which is being financed almost entirely by Atlanta business men.

A. W. DeVan, formerly Florida division manager for Liggett & Myers, will be sales manager for the firm, which will begin with a modest sectional distribution of its cigarette through Georgia and other Southern States, and gradually work up a national market for the product.

The company has opened temporary offices in the Norris Building on Peachtree Street, in Atlanta, but the offices will be moved to the factory building just as soon as it is formally opened in their building on Marietta Street.

The factory will employ about 150 hands and it is expected to produce 1,000,000 cigarettes a day just as soon as production is established. The cigarette will be made of Oriental and Georgia tobaccos blended by a special process which will bring out the best flavors of the various tobaccos.

The cigarettes will be packed only in packages of twenties.

T. M. A. MOVES UPTOWN

The Tobacco Merchants Association has announced that on Thursday, April 14, the offices of the Association will be moved to 341 Madison Avenue (northeast corner of Forty-fourth Street), ninth floor, and that its new telephone numbers are Vanderbilt 4481-4482.

This step has been deemed necessary because of the inconvenience in reaching the Association's former headquarters at 5 Beekman Street.

With the T. M. A. offices now so centrally located it is hoped that members, as well as others having business with the Association, may find it convenient as we are sure they will find it interesting, to make more frequent calls.

WADSWORTH BUYS GRAND RAPIDS COMPANY

H. L. WADSWORTH, of the Wadsworth-Campbell Box Company, cigar box manufacturers of Detroit, Mich., flew to Grand Rapids by airplane recently and purchased the business and equipment of the Grand Rapids Cigar Box Company, returning to Detroit by airplane the same day and arriving in time for dinner early in the evening.

On April 4 the Grand Rapids Cigar Box Company passed out of existence and the plant assumed the name of the Wadsworth-Campbell Box Company.

John Hormuth, who has been associated with the Grand Rapids Cigar Box Company, for a number of years will be retained as manager of the plant under the Wadsworth-Campbell Box Company.

PORTO RICAN STRIKE SETTLED

M. T. Saldana, assistant chief agent of the Government of Porto Rico Tobacco Guarantee Agency, with offices at 1457 Broadway, New York City, announced last week that he had received a cable from Governor Horace M. Towner of Porto Rico, advising him that the strike of cigarmakers in the Porto Rican factories had been settled.

Mr. Saldana is in charge of the Porto Rican agency during the absence of F. Linares, who is convalescing in a New York hospital following an operation for appendicitis a short time ago.

The strike of the Porto Rican cigarmakers began last August and has tied up operations since that time. The demand of the cigarmakers was for the establishment of a Soviet form of operation, the employment and discharge of workers to be in the hands of a cigarmakers' committee, and for other terms which the employers felt they could not grant.

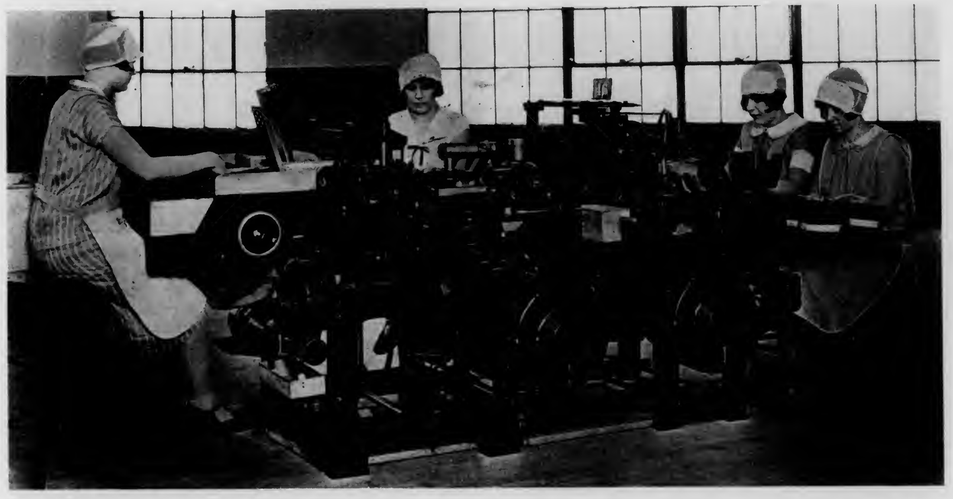
According to the terms of settlement the workers will return to their benches at once.

PIPES LOSING GROUND IN ENGLAND

According to a dispatch from London the briar pipe is losing ground in England in the race with the cigarette. Cigars are also losing out, as there are four times as many cigarettes consumed in England today as there were twenty years ago, while the consumption of cigars, smoking tobacco, snuff and chewing tobacco is gradually growing less.

It is claimed that only such men as Premier Baldwin still stick to their trusty, and likewise smelly, pipes.

How "Rocky Ford Cigars Are Made"



THIS picture shows one of the machines making the "Rocky Ford" cigar in the new P. Lorillard Company Rocky Ford Cigar Factory at Richmond, Va., and this machine is the last word in cigar manufacturing.

Each of these machines produces thousands of "Rocky Ford" cigars daily and only four girls are required to operate them.

One of these girls feeds the filler tobacco; one feeds the leaf for the binder; one feeds the leaf for the wrapper, and the fourth inspects the finished cigar and sees that the workmanship is perfect in every respect before the cigar is passed on to the selector and packer.

The P. Lorillard Company, which manufactures the "Rocky Ford", states that the use of this machine has made possible actual pre-war value in this brand of cigars, retailing at a nickle, with the combination of every other proved modern device for the successful and economical manufacture of cigars on a mammoth scale, and the "Rocky Ford" cigar is so outstanding in size, workmanship, and quality that it is easy to understand why it has become such a remarkable success in such a short period of time.

And, keep this picture in mind, factory of the most modern type; construction of concrete and glass, with its flood of daylight on every floor; employees that are well paid and happy, using the most modern equipment it is possible to obtain in producing "Rocky Ford" cigars that are not touched by human hands from the time the leaf tobacco is fed into the machine until the finished cigars reach the point of inspection.

After contrasting this picture with the picture of cigar making in former years you can readily visualize the far-reaching and beneficial results that are bound to come, and also understand why smokers are getting better cigars and smoking more and more of them.

ENGLAND TO INCREASE TAX ON TOBACCO

Owing to the coal strike in England last year the government fiscal year was closed with a deficit of $160,000,000, and the British taxpayer who had a year ago looked forward to a reduction in his taxes found no encouragement in the picture that was presented of a trade setback that had widened the gap between government receipts and government expenditures and it will be necessary for Great Britain to make heavy economies in the next twelve months if she is to come anywhere near balancing the 1928 budget.

In order to raise additional revenues new taxes that will affect the export of automobile tires from this country are to be imposed, and the import duty on unmanufactured tobacco will be increased at once.

DEMUTH TO DISTRIBUTE HAHWAY & MEB POCKET LIGHTERS

William Demuth & Company have made an agreement with M. E. Bernhardt whereby the Demuth Company will in the future be the sole distributor for the tobacco and allied trades of the Hahway & Meb pocket lighters.

Any inquiries coming to M. E. Bernhardt are being referred to William Demuth & Company.

RETIRE MORE AMERICAN SUMATRA STOCK

The Empire Trust Company, of New York, has been appointed agent for the receipt of tenders to retire $500,000 par value of 7 per cent. cumulative preferred stock of the American Sumatra Tobacco Corporation. Offerings will be received up to April 21, 1927.

50 Famous

MODEL L UNIVERSALS

Shown in operation in the factory of J. H. Swisher & Sons, Inc., Jacksonville, Florida.

Factory of J. H. Swisher & Sons, Inc., Jacksonville, Florida

Read Why the

Model L

Makes Scrap Cigars At a Profit

1. Handles straight or shaped work equally well.
2. Makes right or left hand bunches without changing machine.
3. Uniform size, shape and weight of bunches assured.
4. A very substantial saving in labor and binder costs.
5. Handles large size or mixed cut scrap of unequal sizes, also shredded or threshed scrap.
6. Damp or dry tobacco handled with equally good results.
7. Low cost of upkeep; does not easily get out of order.
8. The easily adjustable weighing scale meets all requirements as to changes in sizes and weather conditions.
9. Fluffy filler because the tobacco is lifted from a hopper—a decided improvement over the gravity method of feeding.
10. Automatically removes foreign substances from the tobacco such as thread, feathers, etc.

$850

Convenient Time Payment Terms—Six Months to Complete Payment.

Price of Model L Universal complete with Folding Chair, Drive Equipment and 1/6 H. P. Motor F. O. B. Newark, N. J., U. S. A.

HERE is a photograph showing a battery of 50 Model L Universal Scrap Bunch Machines being used in the factory of J. H. Swisher & Sons, Inc., Jacksonville, Fla. This superior machine has taken its place in both large and small factories —in Union and Open Shops everywhere—throughout the country because it makes possible the

Making of Scrap Cigars at a Profit

The Model L Universal fills the vital need for a scrap bunch machine that will assure quantity production at low cost. It has been developed to a point of efficiency, speed and sturdy durability that completely overcomes all objections experienced with scrap bunch machines in the past.

May we have the opportunity to prove its speed and economy over hand work right in your own factory under your own supervision.

Write for illustrated folder and further information

UNIVERSAL TOBACCO MACHINE CO.

40 East 34th Street, New York, U. S. A.

Factory: Newark, N. J., U. S. A.

NEWS FROM CONGRESS AND FEDERAL DEPARTMENTS

FROM OUR WASHINGTON BUREAU 622 ALBEE BUILDING

THE use of the word "Beech-Nut" by P. Lorillard Company, of New Jersey, upon chewing tobacco and cigarettes of its manufacture is not in conflict with the trade-mark rights of the Beech-Nut Packing Company, of New York, according to a decision rendered by the United States Supreme Court, April 11. This tribunal upheld the action of the courts below, in dismissing the case on its merits.

The packing company charged the tobacco manufacturers not only with infringing upon its trade-mark rights but with unfair competition.

Justice Holmes in the decision of the Supreme Court stated that the bill also takes the possibly broader ground that "Beech-Nut," being its trade-mark and part of its corporate name, has become its badge and autograph so far that the public seeing the mark on any package of consumable goods will believe that the article is of its make. The trade-mark was first used on ham and bacon but gradually has been extended to many other articles so diverse as chewing gum, peanut butter and ginger ale, but always, the packers contended, as a guaranty of excellence.

"The bill," declared Justice Holmes, "takes the hardly consistent positions, on the one hand that the plaintiff's (packers) reputation is hurt with its refined female customers by the belief that it would manufacture a cheap chewing tobacco, and on the other hand that it may wish to extend its business into that domain."

The decision indicates that the Beech-Nut brand "went out of style" in 1910, when only twenty-five pounds was sold, but was revived after the dissolution of the American Tobacco Company.

"Then," Justice Holmes continued, "in connection with an effort to get a new brand that would hit the present taste, this mark was picked out, some of the adjuncts were changed, and in 1915 the new tobacco was put upon the market."

Discussing the matter he stated that a trade-mark is not only a symbol of an existing good will although it commonly is thought of only as that. Primarily, he explained, it is a distinguishable token divised or picked out with the intent to appropriate it to a particular class of goods and with the hope that it will come to symbolize good will.

"The Lorillard Company is at least as well known to those who do not despise tobacco as the Beech-Nut Company is to its refined customers and the time and the need for that exceptional precaution has gone by," Mr. Holmes stated after explaining that the packers had waited several years before complaining against the action of the tobacco company in linking together by hyphen the two words here involved. He declared that the facts as presented by the packers do not present the nice question which it would have the Court pass upon.

Present Trend is Toward Consolidations

A gradual concentration of industry appears to be taking place in the manufacturing field of this country, it is indicated by figures just made public by the United States Census Bureau, summarizing the returns of the 1925 biennial census of manufactures.

With the exception of the lumber, chemical, stone, clay and glass and railroad repair industries, all of the leading industries of the country showed fewer establishments in 1925 than in 1923, the total number of plants in the United States with an annual production valued at more than $5000 declining from 195,580 to 187,386.

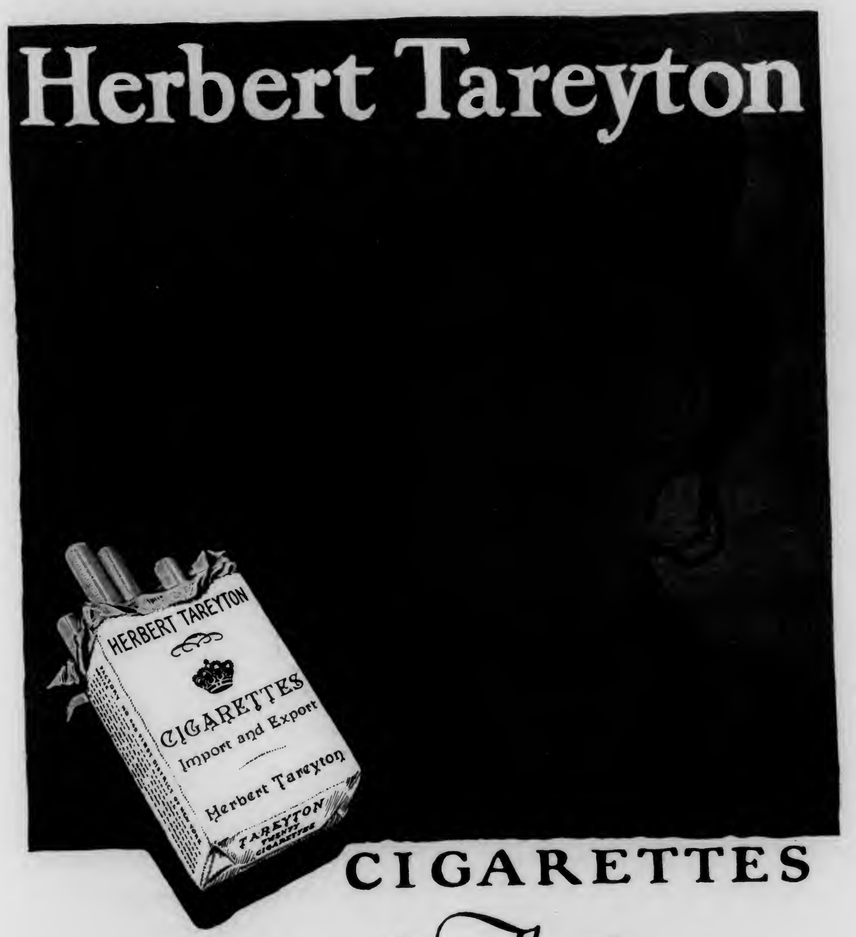
A similar situation is shown with respect to the number of wage earners, which in 1925 averaged 8,383,781 for the year, against 8,768,491 in 1923, the decrease in number being accompanied by a decline in the total amount of wages paid from $10,999,282,000 in 1923 to $10,729,469,000 in 1925.

The value of the factory production of the United States in 1925 was $62,705,714,000, against $60,258,470,000 in 1923, the increase being attributed, in the face of a decline in the number of plants and wage earners, to the greatly increased use of power machinery. The cost of the materials used in all industries increased from $34,480,855,000 to $35,931,148,000.

It is pointed out by the Census Bureau that because of the fact that the products of many manufacturing establishments are used as materials by other establishments, the aggregate value of products is considerably in excess of the total value of finished products in the form in which they reach the ultimate consumer. A much better measure of the actual value created by manufacturing processes is the "value added by manufacture," namely, the difference between the cost of materials, including fuel, mill supplies, containers, etc., and the factory value of the finished product. This aggregated $26,774,566,000 in 1925, as compared with $25,777,615,000 in 1923.

As compared with 1921, the total output of the country's manufacturing establishments showed an increase of 44.4 per cent. in 1925, an abnormal increase which, it is declared, is not a measure of growth but an indication of the extent of the industrial depression of

(*Continued on Page 14*)



CIGARETTES

"There's something about them you'll like"

TAREYTONS ARE A QUARTER AGAIN

PHILADELPHIA.

YAHN & McDONNELL DISTRIBUTE DOUGLAS LIGHTERS

YAHN & McDONNELL, North Seventh Street jobbers, announce that they have obtained the agency for Philadelphia and surrounding territory for the famous Douglas Pocket Lighter. These lighters range in price from $5 for a gunmetal finish up to $17.50 for a gold finish. They are fully guaranteed and very simple in operation.

These lighters have been well placed by Yahn & McDonnell and are proving very popular with the smokers.

JULIUS MARKOWITZ BRUTALLY BEATEN

As Julius Markowitz, wholesale tobacco dealer at Second and Pine Streets, was about to enter his home last week, he was attacked by two thugs who, after brutally beating him with blackjacks, robbed him of $200 in cash, a diamond ring valued at $1300 and $2000 in negotiable checks.

Mrs. Markowitz heard the commotion and fired several shots at the thugs but they escaped. Mr. Markowitz made his way to the Presbyterian Hospital where his wounds were dressed, and he then reported the robbery to the police.

WINS SUIT OVER SWALLOWING LIGHTED CIGARETTE

When Frank Dem was riding on a passenger train which was wrecked on January 30th, 1924, between Pittsburgh and Oil City, Pa., the sudden jolt of the train caused him to swallow a lighted cigarette, as a result of which he suffered severe burns of the esophagus and considerable pain for several weeks. His wife was also severely injured and is compelled to wear a brace at the present time.

Dem brought suit against the railroad company and the case was settled on Wednesday after the jury had heard a part of the testimony.

CHARLEY HIPPLE RETURNS TO DESK

Charley Hipple, well-known leaf dealer of North Third Street, has returned to his headquarters after a trip to Hartford where he inspected his holdings of fine Connecticut Broadleaf and Havana Seed.

CHARLES A. KRULL INCORPORATES

THE business of Charles A. Krull, at 55 North Second Street, has been incorporated and is now known as Charles A. Krull, Incorporated, and is capitalized at $200,000.

Officers of the new corporation are: Herman J. Krull, president; Charles A. Krull, vice-president, and Henry Nelson, secretary and treasurer.

The corporation will continue in business at 55 North Second Street until larger quarters can be secured, and at that time drug, candy, cutlery and pipe departments will be added to the business, in addition to the present cigar and tobacco departments.

The business was established by Charles A. Krull in 1871.

The new corporation plans to increase their sales force and push the "King Edward" cigar, a product of John H. Swisher & Sons.

CONGRESS CO. TO ADD TO CAMDEN FACTORY

Plans have been accepted by the Congress Cigar Company for an addition to their factory building in Camden, N. J., at Ninth and Liberty Streets. The addition will be of five stories and basement and will give them much needed additional space for manufacturing and shipping of their "La Palina," so that they will be better able to keep up with the demands of their distributors for this popular brand.

SCHULTE STORE CLOSED

The Schulte Cigar Store at Thirteenth and Chestnut Streets, has been closed and the salesmen transferred to other stores owing to the expiration of the lease at that location and the demand for a greatly increased rental for a renewal.

WANAMAKER DISPLAY ATTRACTS CROWDS

A window display in the Market Street window of the Wanamaker Store last week attracted much attention and various comments. It displayed an automaton and portrayed a woman sitting in her boudoir attractively attired in a negligee and reading a book, and enjoying a cigarette at the same time. The cigarette in a long holder was raised to her lips every few seconds and then returned to her side while she haughtily looked over the assembled multitude as she blew the smoke from her mouth in little clouds.

California Redwood

Makes Better Cigar Box Lids

Particular cigar manufacturers insist that the lids of their cigar boxes must be flat and straight. Because of its non-warping and non-shrinking qualities CALIFORNIA REDWOOD meets this exacting demand.

Our figures indicate that CALIFORNIA REDWOOD lids now cover twenty-five per cent (25%) of all the cigar boxes manufactured annually in this country.

Some manufacturers prefer CALIFORNIA REDWOOD for the frame and bottom of their cigar boxes as well, but a flat and straight lid is a major requirement with all manufacturers of better cigar boxes.

For this reason, among others, manufacturers of several nationally known cigar brands have shown a preference for CALIFORNIA REDWOOD as the better lid to be used on boxes containing their cigars.

For further particulars and prompt attention address inquiries to either our Chicago or New York offices.

CHICAGO
2073 McCormick Bldg.

The Pacific Lumber Co.
OF ILLINOIS
"TIME'S ONLY RIVAL"
REDWOOD
332 SO. MICHIGAN AVE. CHICAGO, ILLINOIS

NEW YORK CITY
2314 Pershing Square Bldg.

The Largest Manufacturers and Distributors of California Redwood

LETTERS FROM HENRY TO HIRAM

By Frank Farrington, Delhi, N. Y.

DON'T TREAT 'EM ALL ALIKE

DEAR HIRAM:

I had plenty of time to read your letter, because I put my mail in my pocket at the hotel and hustled out to get a shave, and I got into one of these co-educational barber shops and had to wait for four rough-neck flappers to get their necks smoothed, and by that time two of the barbers had to knock off and go to lunch, so I didn't get out of the place until too late to get anything to eat before taking the train. So now I can write an answer on this accommodation train that accommodates everybody but the passengers. I hope you'll be able to read it.

I guess I said enough about lights in my last letter so you got an idea of what I mean; a bright store inside and plenty of window light on the displays and none in the people's eyes. I heard a lighting expert talking the other day and he said they figure that around inside the store, if your lights are eleven or twelve feet from the floor, you ought to have about 200 candlepower for 400 square feet of room, only you want it distributed so it lights all the goods evenly, not some of them brightly and others hardly at all.

Maybe you thought I was rubbing it in pretty hard when I accused you of running a store that was as much behind the times as congress shoes and spit-curls, but I wanted to set you thinking.

Nowadays a store has got to be accommodating if it gets any business. You aren't accommodating enough. You don't try hard enough to treat people the way they like to be treated. Some woman comes in who has the money to buy what she wants, no matter how much it costs. You think to yourself, "One customer is just as good as another in this store. I'm going to treat 'em all alike, millionaires and factory hands," and you're so doggoned afraid you'll kowtow a little to Mrs. Millions, that you aren't hardly polite to her. That doesn't make any hit, because she's used to having people jump around when she walks into a store. The merchant who gets the business of such folks knows it's all bunk, treating all customers alike. They don't all want to be treated alike. Some people don't want any fuss made over 'em. They want quick, snappy action, and no frills. Some women wouldn't know how to act if you hopped around and acted like they were My Lady So-and-so.

If you and Percy would just figure on treating every customer the way that customer wants to be treated, not treating 'em all by a rule that doesn't fit them all any more than the same kind of kiss-proof lipstick suits all women, then you'd make a bigger hit with all of them. And the bigger hit you make, the heavier you score and the more they buy.

I've noticed in your store how customers are treated and Irene is the one who knows how to make Mrs. Jones feel at home and willing to talk about how she wants to get something for a pretty reasonable price. And she knows how to make Mrs. Millions feel that the store is honored by her presence and that if she wants anything, you'll move heaven and earth to get it for her.

I know you and Percy think Irene is just a girl and you let her wait on customers when both of you are busy, but take it from a hard-boiled traveling salesman, little Irene knows just how to handle people so they will purr, while you and Percy are just as likely to make 'em growl.

Another thing: the telephone is a modern aid to business. Good business men are supposed to know how to use it in a way to give satisfaction to their customers. Some do—and some don't.

I have called up your store more than once, as you know, and until I told who I was, you didn't know but it might be a customer. I'm afraid if I had been a customer I would just have hung up and walked off, because you certainly have the gruffest way of answering the 'phone, Hiram, of anyone I know. Some people can take down a receiver and say "Hello!" so it sounds like, "Good morning, Mr. Hoffman; won't you walk in and have a cigar?" And some others say the same word, so I feel just as if I'd been told to go to hell. You can imagine what a difference that must make in the case of someone calling up to ask you about something they think of buying.

There isn't any way you can listen to yourself over the 'phone, not as I know of, but if there was, it would do you good to listen. You aren't gruff when people meet you face to face. Of course then they see your smile and observe your pleasant manner, while over the 'phone they see nothing. You could learn pretty easily to make your telephone greeting pleasant. Listen to Irene telephone once or twice, and if you can't change, let Irene do the telephoning. But for heaven's sake, keep Percy away from the instrument. He has to ask everybody over again three times before he knows what they've said, and then I'll bet that half the time he forgets it before he gets six feet away from the 'phone.

Far be it from me to knock Percy, but his memory isn't long enough to make a line to angle for goldfish. His mind just isn't there on the job. He has to ask people over and over again, not because his hearing is bad, but because his brain is as slow as a toad in a tar barrel. It takes him that long to get his thoughts around to what is going on in his ear.

Some people are used to telephoning and they can handle any deal over the wire. If you are good at it yourself and have a good telephone manner, you can do business with such folks even if they can't come to your store.

Other folks don't do much telephoning and they're the ones you've got to treat especially well by wire so as to make them feel easy and willing to talk until they get the whole thing straight in their minds. Don't hurry 'em. Don't let anyone think you're hurrying him when he calls you on the 'phone.

Watch your step, all of you, for you won't know, when the bell rings, but I may be calling up just to see how you're handling telephone business.

Yours for Biz,

O. HENRY HOFFMAN.

TOBACCO TRADE IN CHINA

Washington, D. C.

FOREIGN dealers in tobacco in the Yangtze Valley and south have evacuated that territory and some evacuation is taking place in the north, according to cabled advices from Tientsin to the Department of Agriculture by Agricultural Commissioner Paul O. Nyhus. He reports, also, the closing of certain factories in Hankow. Chinese employees are maintaining distribution of tobacco products for foreign firms as far as possible although business is made very difficult by crippled transportation facilities, military taxes and the necessary restriction of credit to dealers. The possible continued operation of Chinese factories may offset forced curtailment of manufacturing and sales activities of foreign-owned enterprises, Mr. Nyhus reports.

It should be borne in mind that in the past the extension of the tobacco trade in China has been accomplished in the face of serious handicaps. The following table shows the growth of the American tobacco trade with China during the past few years. Bright flue-cured tobacco, used for manufacturing cigarettes in China, and cigarettes are the principal items entering into this trade.

TOBACCO: Exports from the United States to China,* 1924-26:

TYPE	1924	1925	1926
Unmanufactured	*Pounds*	*Pounds*	*Pounds*
Bright Flue Cured	59,120,388	81,090,664	83,319,297
Burley	.....	.....	50,510
Dark Fired Kentucky and Tennessee	348,265	1,990	36,999
Dark Virginia	4,136,548	497,283	69,776
Maryland and Ohio Export	.....	83,720	.....
Green River (Pryor) and Sucker	2,568,325	2,285,670	2,663,470
Cigar Leaf	.....	.....	.....
Other Leaf	6,642,079	1,089,108	301,977
Total Leaf	72,815,605	84,962,775	86,442,029
Manufactured	*Number*	*Number*	*Number*
Cigarettes	8,109,245,000	5,398,216,000	6,896,880,000
Cigars and Cheroots	14,000	46,000	.....
	Pounds	*Pounds*	*Pounds*
Plug	35,666	35,011	32,076
Smoking	40,480	27,517	33,335
Other Manufactures	5,165	16,720	1,105
Stems, Trimmings and Scraps	861,009	972,024	3,189,482

*Includes exports to Hongkong and Kwantung.

Source: Commerce and Navigation of the United States, and official records of the Department of Commerce.

The following table shows the exports of bright flue-cured tobacco and cigarettes to China by months for 1926 and the first two months of 1927. During the first two months of the present year the exports of bright flue-cured tobacco to China from the United States were about 40 per cent. less than in 1926, but they were over twice as large as in the corresponding months of 1925 and over 40 per cent. larger than the exports in January and February, 1924. The exports of cigarettes to China in January and February also showed a falling off compared with 1926. Data now available do not indicate definitely, however, the effect of the serious disturbances in recent months on the tobacco trade with China.

TOBACCO: Monthly exports of bright flue-cured and cigarettes to China,* 1926-1927:

Year and Month	*Tobacco Bright Flue-Cured Pounds*	*Cigarettes Thousands*
1926		
January	17,201,907	669,178
February	11,875,742	297,995
March	5,526,690	633,630
April	3,249,127	621,170
May	1,160,097	667,800
June	4,025,024	759,035
July	2,308,384	523,520
August	576,572	610,145
September	3,568,798	597,077
October	12,339,131	550,259
November	11,537,463	396,310
December	9,898,362	570,761
Total	83,319,297	6,896,880
1927		
January	9,894,862	585,095
February	7,187,321	352,848

*Includes exports to Hongkong and Kwantung.

Source: Official records of the Department of Commerce.

LINZ.

PERSIA CONTINUES FOREIGN SALES CAMPAIGN

The Persian Government in its effort to make Persian tobacco better known on the Continent and to create new outlets for its tobacco through a foreign sales campaign is to make an effort to have Persian tobacco accepted as the fourth standard cigarette tobacco in the markets of the world. It is said that a large cigarette manufacturer of Egypt is willing to assist in launching the Persian product.

According to Consul O. N. Nielsen, Teheran, in a report to the State Department, released by the Tobacco Section of the Department of Commerce, cigarette tobacco production for 1926 is estimated by the Government at 6,500,000 pounds. Government estimates place the entire crop of 1926 at approximately 25,500,000 pounds, which is quoted as being the crop of a normal year.

Three classes of tobacco are produced in Persia; namely, cigarette, pipe and water pipe. Pipe tobacco production is estimated at 14,000,000 pounds and tobacco for water-pipes at 5,000,000 pounds.

Persian tobacco finds an important market in Egypt. The pre-war average Egyptian imports were 559,027 pounds; 1914-1924, average, 401,859 pounds, and were in 1925 (last year's imports available), 436,094 pounds. Among other countries importing Persian tobacco are listed Iraq, India, Great Britain, Turkey, and Oman.

TROPHAUER JOINS CONGRESS STAFF

Dave Trophauer, who has been associated with the firm of A. Donop, Incorporated, Brooklyn jobber, has severed his connection with that firm and joined the sales staff of the New York branch of the Congress Cigar Company, and will boost "La Palina" in the Brooklyn territory in the future.

ROGERS IN AMSTERDAM FOR INSCRIPTIONS

John J. Rogers, president of Otto Eisenlohr & Brothers, Incorporated, sailed from New York on April 2d for Europe where he will attend the Sumatra inscriptions in Amsterdam in the interest of his firm.

MIAMI VALLEY POOL DISSOLVED

THE Miami Valley Tobacco Growers Co-Operative Association, of Dayton, Ohio, has decided to dissolve, and a division of the funds on hand is being made to the members.

The pool was organized in December, 1922, by the Farm Bureau and the first crop was received at the warehouse in the fall of the following year. The 1924 crop was also delivered to the warehouse but the growers refused to deliver their 1925 crop.

The membership of the pool approximated 5000 and trouble arose among dissatisfied factions in spite of the claim that the farmers received exceptionally high prices for their 1923 crop and experienced a comparatively low cost of handling the crop.

In spite of a court ruling that members could not dispose of their holdings outside of the association, there was such dissatisfaction that the officers of the pool decided to allow dissatisfied members to withdraw and about 2500 left the association.

Morris E. Stern, sales manager of the association, announced that checks were being mailed out to the remaining 2200 members.

LEWIS CIGAR COMPANY INTRODUCES "SMOKE RINGS"

The Frank P. Lewis Cigar Company, manufacturers of "Emerson" and "Single Binder" cigars have issued the initial number of their house organ "Smoke Rings," and in it they state that their "Single Binder" has never been withdrawn from any market after it has been introduced, which certainly is a good reputation for any brand to have.

They also state that every cigarmaker employed in their factory learned his trade there.

DAVE MOUSDALE A VISITOR

A recent visitor to Philadelphia was David H. Mousdale, vice-president and sales manager of Sanchez & Haya, of Tampa, Fla. Mr. Mousdale stopped over here for a visit among the trade, en route to New York City and received a warm reception among his many friends.

After a short sojourn in New York he will continue on his trip through the Middle West before returning to Tampa headquarters.

GANS BROTHERS INCORPORATE

Charles Gans and Robert Gans, formerly with the Congress Cigar Company, have incorporated with M. G. Paskes under the name of the Gans Mercantile Company, with headquarters at 197 Water Street, New York City, and will deal in Porto Rican tobacco. Charles Gans is at present in Porto Rico where he will negotiate for a warehouse from which to conduct operations.

FRED HIRSCHHORN TO HEAD S. A. DRIVE

Fred Hirschhorn has been selected to head the 1927 appeal of the Salvation Army Maintenance Fund among the tobacco trade. The drive will take place during May when the "Army" will try to raise $500,000 to carry on their work during the current year.

PHILIP MORRIS CONSOLIDATED REDUCES STOCK

Philip Morris Consolidated, Incorporated, of Richmond, Va., has amended its charter and reduced its class A stock to $6,037,500 from $7,500,000, retiring 22,500 shares.

JEROME WALLER & CO. INCORPORATES

JEROME WALLER has announced that effective April 1st, he has organized a new company under the name of Jerome Waller & Company, Incorporated. This is really a reorganization of the firm of Rosenstadt & Waller, from which Mr. Rosenstadt withdrew a short time ago.

The business will be continued at 162 Water Street, New York City. Mr. Waller is president of the new corporation, and Abelardo Alvarez, of Caguas, Porto Rico, who has been in the employ of Rosenstadt & Waller since its organization twelve years ago, is treasurer. He has been acting in the capacity of buyer in Porto Rico for the past five or six years, and is therefore thoroughly experienced in the handling of Porto Rican tobacco.

WHY DID THE TOBACCO ASSOCIATION FAIL?

Receiver James H. Pou names seven major mistakes that were made.

"The first mistake I think was the organizing over and beyond state lines.

"Second, I think the policy of greater publicity should have been adopted. I believe in having no secrets and in turning the light on everything.

"Third, the old association was too liberal in spending money. And it bought through subsidiary corporations warehouses when it would have been much better for it to have leased the same, and it paid much beyond value for many warehouses.

"Fourth, the association paid too little attention to local customs and conditions.

"Fifth, the sign-up was unfortunate. Inducements were held out to impoverished men to pool their tobacco when the conditions of those men made it impossible for them to wait.

"Sixth, I doubt if one-half of the producers in North Carolina ever really signed the marketing agreement.

"But the association might have survived all these mistakes, had it not entered into the unfortunate contract with Messrs. Watkins, Patterson, and others, for the redrying of its product. This contract is now the subject of litigation in Virginia and I prefer not to discuss it in detail. This contract, in my opinion, was fatal; and the association had no chance to survive after it was made.

"Seventh, the contract between the association and its members was not fair to the latter. They were separated too completely from their property. Their individual rights were first submerged and then ignored."—*South Hill Enterprise.*

UNITED STATES TOBACCO ASSOCIATION CONVENTION

The twenty-seventh annual convention of the United States Tobacco Association will be held at Moorehead City, N. C., on June 22, 23 and 24. The membership of the association is made up of growers, packers and warehousemen of the South. During the convention the association will name the opening dates of the auction sales markets in their territory.

AMERICAN MACHINE & FOUNDRY EARNS $754,986

Statement of the American Machine & Foundry Company shows net earnings for the year 1926 of $754,986. The report included its share of the earnings of its subsidiaries, which includes the International Cigar Machinery Company.

News from Congress

(Continued from page 6)

1921 and the completeness of the subsequent recovery. As compared with 1919, the 1925 production showed an increase of 1.6 per cent. in value, a better indicator of progress; but the rate of increase in the actual quantity would be considerably higher for the reason that the wholesale prices of manufactured commodities, on the average, were materially lower in 1925 than in 1919.

Another Manufacturer Agrees to Cease Using Word "Havana"

Use of the word "Havana" as descriptive of cigars not actually manufactured from tobacco grown in the island of Cuba is to be discontinued by an unnamed manufacturer against whom the Federal Trade Commission had proceeded, under an agreement just announced by the commission.

The case was one of a large number which have been brought by the commission to stop the use of misleading terms in industry. It was settled by stipulation—that is, the respondent plead guilty to the charge and agreed to discontinue the use of the terms complained of, the commission thereupon closing the case but holding the signed agreement to be used as evidence should the respondent ever resume the practice. As is customary in such cases, the name of the respondent was withheld.

Corporation Taxes Show Large Increase

Corporations in the United States last year paid taxes aggregating $1,101,657,078 on their 1925 income, an increase of more than $200,000,000 over the taxes of $881,549,546 paid on 1924 income, it is shown by a preliminary report on income tax returns filed in 1926, just made public by the Bureau of Internal Revenue.

The total number of corporations in the country showed a decline from 417,421 in 1924 to 414,461 in 1925, but the number of corporations reporting taxable income increased from 236,389 to 244,544. The aggregate net income of these corporations was $9,036,680,163, against $7,586,652,292 in 1924. At the same time, the number of corporations reporting deficits declined from 181,032 to 169,917, and the aggregate of their deficits dropped from $2,223,925,993 to $1,739,107,755.

The number of individual returns filed for the year was 3,953,976, of which 1,619,153 were non-taxable, the exemptions exceeding the income. The total net income shown by all returns was $21,189,850,118, and the net taxes collected thereon totaled $731,377,191.

The report shows wages and salaries were responsible for net income aggregating $9,356,590,636, or 37.88 per cent. of the total; business for $3,797,868,220, or 15.38 per cent.; partnership profits for $1,699,497,280, or 6.88 per cent.; and dividends for $3,371,116,650, or 13.64 per cent.

Income of $1,000,000 or more was shown by 207 taxpayers, who paid taxes totaling $66,867,521; in 1924, only 75 persons reported "million-dollar" incomes. There were 478 returns of income between $500,000 and $1,000,000, and 8,873 with incomes between $100,000 and $500,000. The returns of 3,632,828 persons, or 91.87 per cent. showed income of less than $10,000, and only 321,148, or 8.13 per cent., showed income in excess of that sum.

Fire Prevention Measures Will Reduce Overhead Expense

An important field for reducing overhead expenses in the tobacco and other industries is open to trade associations in the way of fire prevention, according to insurance officials of the United States Chamber of Commerce, who have recently directed their efforts to the reduction of fire losses in commercial and manufacturing establishments.

"Experience in America has demonstrated that a large part of our annual fire loss, which in 1925 totaled $560,000,000, occurs in business establishments," it is declared by Benjamin M. Madden, manager of the Chamber's insurance department. "Business men should have a direct interest in fire prevention whether they have experienced fires or not, because no property is immune from this prospective danger."

Whether or not this loss is reflected in the cost of the products, it is recognized that an industry safeguarded against fire is in a better position to meet the strain of inter-industrial competition than one not so protected, it is pointed out. Fire, it is asserted, has at least a conspicuous place among the many items that lie in that borderland between profit and cost of production designated as overhead.

Plans are now being made by the Chamber to interest trade associations and individual business men in the necessity of fire prevention work not only for their own welfare but for the good of the communities in which they are located.

STATEMENT OF THE OWNERSHIP, MANAGEMENT, CIRCULATION, ETC., REQUIRED BY THE ACT OF CONGRESS OF AUGUST 24, 1912.

Of THE TOBACCO WORLD, Published Semi-Monthly at Philadelphia, Penna., for April 1, 1927.

State of Pennsylvania, County of Philadelphia, } ss.

Before me, a Notary Public in and for the State and County aforesaid, personally appeared Gerald B. Hankins, who, having been duly sworn according to law, deposes and says that he is the business manager of THE TOBACCO WORLD, and that the following is, to the best of his knowledge and belief, a true statement of the ownership, management (and if a daily paper the circulation), etc., of the aforesaid publication for the date shown in the above caption, required by the Act of August 24, 1912, embodied in Section 411, Postal Laws and Regulations.

1. That the names and address of the publisher, editor, managing editor and business manager are:

Publisher—The Tobacco World Corporation, 236 Chestnut Street, Philadelphia, Pa.

Editor—Hobart B. Hankins, 236 Chestnut Street, Philadelphia, Pa.

Managing Editor—None.

Business Manager—Gerald B. Hankins, 236 Chestnut Street, Philadelphia, Pa.

2. That the owner is: The Tobacco World Corporation, 236 Chestnut Street, Philadelphia, Pa.—Hobart B. Hankins, 236 Chestnut Street, Philadelphia.

3. That the known bondholders, mortgagees and other security holders owning or holding one per cent. or more of the total amount of bonds, mortgages or other securities are: None.

4. That the two paragraphs next above, giving the names of the owners, stockholders and security holders, if any, contain not only the list of stockholders and security holders as they appear upon the books of the company but also, in cases where the stockholder or security holder appears upon the books of the company as trustee or in any other fiduciary relation, the name of the person or corporation for whom such trustee is acting is given; also that the said two paragraphs contain statements embracing affiant's full knowledge and belief as to the circumstances and conditions under which stockholders and security holders who do not appear upon the books of the company as trustees, hold stock and securities in a capacity other than that of a bona fide owner; and this affiant has no reason to believe that any other person, association or corporation has any interest direct or indirect in the said stocks, bonds or other securities than as so stated by him.

GERALD B. HANKINS,
Business Manager.

Sworn to and subscribed before me this 31st day of March, 1927.

JOHN J. RUTHERFORD,
Notary Public.

My commission expires January 22, 1931.

"AUGUST-SEPTEMBER-OCTOBER"

By M. L. Hayward

THE tobacco man had ordered tobacco from a wholesaler, and the order blank specified "delivery, August/September/October," the tobacco man demanded no tobacco during the month of August, and the wholesaler tendered none, but in the month of September the wholesaler tendered part of the order, which the tobacco man refused to accept.

"The order meant that part of the tobacco was to be delivered in each month, and when the first month went by without any delivery, that broke the contract," the tobacco man contended.

"No—I could deliver all the tobacco any time during October and still fulfil the contract," the wholesaler argued, and the New York courts in a recent case reported in 197 New York Supplement 160, ruled in his favor.

"The trial court construed the phrase 'Delivery, August/September/October' to mean 'Delivery, part during August, part during September, and the balance during October.' We are of the opinion that the learned trial justice erred. There is no provision in the order for the delivery of the goods in installments. It is, therefore, impossible to say that the parties contemplated the delivery of some goods each month, since that would involve an arbitrary interpretation of the order that the seller was bound to deliver at least one piece in August, one in September, and balance in October. It would be in harmony with the language used that it was intended to give the option to the seller, to deliver the goods at any time during the three months mentioned," was the reasoning of the Court.

TURKEY—FINANCING THE TOBACCO CROP

A recent report to the Department of Commerce from Commercial Attache Julian E. Gillespie, Constantinople, discusses the financing of the tobacco crop.

The report, in part, as released through the Tobacco Section, follows:

With the exception of the Turkish Agricultural Bank, there are no recognized financial institutions from which the growers may obtain material assistance in connection with their crops. The Agricultural Bank is, however, unable to render assistance to all producers requiring loans.

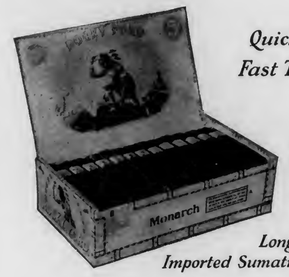
Merchants in Turkey do not assist producers in the real sense of the word. A number of exporters or provincial merchants make loans, often on a speculative basis. At times the farmer sells his crop outright, often at a very reduced price. Occasionally some of the larger American local producing companies make advances to the growers.

Leading merchants and exporters have agents in the important tobacco growing districts who either purchase or secure options on desirable lots. Certain American exporters purchase stocks from native merchants or make purchases on their own account through native merchants on a commission basis.

Turkish tobacco transactions with the United States are entirely on a cash basis. Adequate organizations are maintained, loans are often extended to farmers, advances made to purchasing agents, or stocks are bought from banks or merchants for spot cash.

(Continued on Page 16)

ROCKY FORD
CIGAR



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LA PALINA

CIGAR

VIRGINIA-CAROLINA WAREHOUSE ASSOCIATION MEETS IN KEYSVILLE

AT a meeting of the Virginia-Carolina Warehouse Association held in Keysville, Va., Saturday, March 26, among other things steps were taken to correct certain unsatisfactory practices of the warehouse business particularly that relating to guaranteeing prices, buying in the country, dividing charges with truck drivers and others and other similar unbusinesslike methods.

A committee composed of Mr. Perkins, of Blackstone, Mr. Robertson, of Lynchburg, and Mr. Davis, of Martinsville was appointed to attend the next annual meeting of the United States Tobacco Association to confer with members of that association on matters pertaining to the best interests of the trade.

Another committee composed of C. P. Brame and A. W. Jeffreys, of South Hill, Va., and J. S. Mason, of Chase City, Va., was appointed to see and invite all warehousemen in the old bright belt of North Carolina and those in the bright belt of Virginia to become members of our association and be present at the next meeting to be held at 11 A. M., Saturday, May 7, at Keysville. Mr. Watkins, of Farmville, was appointed to extend the same invitation to warehousemen not now members in the dark belt.—*South Hill Enterprise.*

VERA CRUZ, MEXICO, FACTORIES INSTALL MACHINERY

(Consul J. F. Wood, Vera Cruz, February 1, 1927)

The recent introduction of cigar making machinery into Vera Cruz was followed by a protest on the part of workers at the factories. The workers petitioned the State and Federal Governments for legislative measures for protection against this so-called new form of capitalism in the tobacco industry.

It is reported that the opportunity for new taxes is afforded in those plants where such machinery has been installed and it is said that the Government welcomes new sources for revenue.

Cigar manufacturers report a fair business, although the cigar production has been about 60 per cent. of capacity.

TURKEY—FINANCING CROP

(Continued from Page 15)

The financing is done locally for cash with Turkish pounds obtained by the American companies from sale of checks or drafts on New York.

In general, the tobacco grower pays little attention to the classification of his crop. He is either constantly in need of money or he lacks means or time for a careful sorting of leaves, and therefore packs them together carelessly and sells to the first purchaser.

Merchants or exporters attend to the assorting and packing. Certain American purchasers maintain their own manipulation plants where the leaves are most carefully handled, selected, and baled, the high grades selected for shipment to the United States, while the lower grades or throw-outs are sold in less selective markets.

AMERICAN TOBACCO COMPANY EARNINGS SET NEW RECORD IN 1926

THE ANNUAL STATEMENT of the American Tobacco Company for 1926 shows net earnings, after deducting all charges and expenses for management, taxes, etc., were $22,549,094, or $260,498 more than in 1925, the banner year in the company's history.

After payment of the dividend of $8 a share on the common stock, the company added to its surplus $3,715,180, as against $2,967,014 for 1925, making the total surplus $34,948,276.

The statement shows cash on hand as $16,450,190, despite unusually heavy purchases of leaf tobacco in the later months of the year. Total accounts payable are only $1,389,915, against $1,951,429 for 1925, a reduction of $561,000.

The total assets are $194,994,017, and total liabilities, $160,045,741, leaving a total surplus of $34,948,276 at December 31, 1926.

The statement of earnings includes only the dividends received from those companies only a part of whose stock is owned by the American Tobacco Company, but it includes the total net profits for the year of companies all of whose stock is owned by, or held in trust for, the company.

ON TIME

By M. L. Hayward

"That fellow who just went out shouldn't be allowed to run at large," the tobacco merchant averred.

"Why so?" the bookkeeper demanded.

"He just gave me a check for an account that would be outlawed in a few months, and if he does that with all his creditors, some of them'll have heart failure," the merchant explained.

"Probably they'll have heart failure when they present the checks, if he pays all of them," the skeptical bookkeeper suggested.

"Well, the bank opens at 10 o'clock, the paying teller's around by 9.30, and they'll always let me in the side door," the merchant announced, and at 9.45 the next morning he left the bank with his money in his pocket.

At five minutes to ten the customer served a stop pay order on the bank, and the bank reported the matter to the merchant.

"I've got my money, and you and your customer will have to fight it out between you," the merchant stated, the customer sued the bank in the Washington courts and lost, on the ground that where there is no statute law to the contrary a bank may, if it wishes, pay a check before the regular hour fixed for the opening of the bank.

In a New York case along the same line, there was no statute law on the point, but a certain bank had passed a by-law fixing an hour for the opening of the bank, but, notwithstanding this by-law, the New York court ruled that the bank was justified in paying a check before the regular hour.

MEXICAN INTERNAL REVENUE TAX

(Division of Foreign Tariffs)

The decree of February 12, 1927, increasing the Mexican internal revenue tax on cigarettes, cigars

(Continued on Page 18)

Classified Column

The rate for this column is three cents (3c.) a word, with a minimum charge of seventy-five cents (75c.) payable strictly in advance.

FOR SALE

TWO LIBERMAN BUNCH MACHINES IN FIRST-CLASS working order for sale. Price $500 each. f. o. b. Tampa, Fla. Address Ramon Alvarez & Co., P. O. Box 405, Tampa, Fla.

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JOB LOT CIGARS WANTED. ANY QUANTITY, ANY condition; wormy or dry. Send samples with lowest price and quantity and style of packing. J. B. Cigar Co., 35 South Third St., Philadelphia, Pa.

The Tobacco World

Established 1881

VOLUME 47 APRIL 15, 1927 No. 8

TOBACCO WORLD CORPORATION
Publishers
Hobart Bishop Hankins, President and Treasurer
Gerald B. Hankins, Secretary

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Schedule of Rates for Trade-Mark Services Effective April 1, 1916.

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Duplicate Certificate,		2.00

Note A—An allowance of $2 will be made to members of the Tobacco Merchants' Association on each registration.

Note B—If a report on a search of a title necessitates the reporting of more than ten (10) titles, but less than twenty-one (21), an additional charge of One Dollar ($1.00) will be made. If it necessitates the reporting of more than twenty (20) titles, but less than thirty-one (31), an additional charge of Two Dollars ($2.00) will be made and so an additional charge of One Dollar ($1.00) will be made for every ten (10) additional titles necessarily reported.

REGISTRATIONS

LIGHTER-KIT:—44,916. For smokers' articles. March 21, 1927. H. L. Rogers Co., Inc., New York, N. Y.

COLLEGIAN:—44,917. For pipes and smokers' articles. March 24, 1927. A. Oppenheimer & Co., Inc., New York, N. Y.

PARK CENTRAL HOTEL:—44,918. For all tobacco products. March 24, 1927. Geo. Schlegel, Inc., New York, N. Y.

GLEN-TANA:—44,919. For cigars, cigarettes and tobacco. March 26, 1927. Chas. F. Pusch Sons, Marysville, Kans.

GOLD RUSH:—44,920. For cigars. March 28, 1927. P. A. Angelsberg, New York, N. Y.

LOUD SPEAKER:—44,921. For all tobacco products. March 31, 1927. T. E. Norvell, Jr., Augusta, Ga.

NEE-LETS:—44,922. For all tobacco products. March 31, 1927. The Hautzenroeder Co., Mansfield, Ohio.

PAY ME:—44,923. For smoking and chewing tobacco and cigarettes. March 31, 1927. Peace Tobacco Co., Cincinnati, Ohio.

MENTHONETS:—44,924. For cigars and cigarettes. March 29, 1927. Rosedor Cigarette Co., New York, N. Y.

IRON MOUNTAIN CLUB:—44,925. For cigars and tobacco. April 4, 1927. John P. Falk, Iron Mountain, Mich.

DUSTY CHOW:—44,926. For all tobacco products. April 4, 1927. Consolidated Litho. Corp. Brooklyn, N. Y.

RUSTY CHOW:—44,927. For all tobacco products. April 4, 1927. Consolidated Litho. Corp., Brooklyn, N. Y.

WHALING:—44,928. For cigars. April 4, 1927. Julius Lieberman, New London, Conn.

ESBICO:—44,929. For cigars. February 25, 1927. Esberger & Bischoff, Cincinnati, Ohio.

EL SIBONEY:—44,931. For cigars, cigarettes, stogies and tobacco. March 5, 1927. Francisco Alvarez Co., Inc., Tampa, Fla.

TAMPA RACER:—44,932. For cigars. April 1, 1927. E. L. Webb, Jacksonville, Fla.

GREENSBORO ROYAL:—44,933. For cigars. April 6, 1927. T. M. Hall, High Point, N. C.

JAMES A. REED:—44,935. For all tobacco products. April 9, 1927. American Litho. Co., New York, N. Y.

HAVANA RUDDY:—44,938. For cigars. April 6, 1927. C. Ermel, Philadelphia, Pa.

TRANSFERS

PARK CENTRAL HOTEL:—44,918 (Tobacco Merchants Association). For all tobacco products. Registered March 24, 1927, by Geo. Schlegel, Inc., New York, N. Y. Transferred to Arguelles, Lopez & Bro., Inc., Tampa, Fla., April 5, 1927.

MARQUETTE:—102,516 (U. S. Patent Office). For cigars, cigarettes and smoking tobacco. Registered February 9, 1915, by The Fair, Chicago, Ill. Transferred to D. Emil Klein Co., Inc., New York, N. Y., April 2, 1927.

EL VERDELLO:—35,242 (United Registration Bureau). For cigars and cheroots. Registered January 25, 1909, by Block-Myers Co., Little Rock, Ark. Transferred to F. M. Howell & Co., Elmira, N. Y., and re-transferred to O. L. Taylor, Yoe, Pa., April 1, 1927.

LOS RAMOS:—16,592 (Tobacco World). For cigars, cigarettes and cheroots. Registered January 13, 1909, by Wm. Steiner Sons & Co., New York, N. Y. Through mesne transfers acquired by The Richman Co., Delaware, Ohio, and re-transferred to The Richman-Neville Co., Sidney, Ohio, July 14, 1925.

GROUP SEEKS FRENCH MATCH MONOPOLY

The French Government is threatened with loss of about $80,000,000 offered by a Swedish-American group for the match monopoly of France. The Finance Commission of the Chamber of Deputies debated the offer today and then voted to a 20-20 tie on the question of accepting it. The matter will be taken before the Chamber.

The foreign syndicate's offer promises revenues to the French Government far above what it now receives from the match factories. It also expects to lower the price to the public.

Last week a tie vote in the committee was the first reverse which Premier Poincare has sustained in several months. After the vote, however, he said that he had no intention of making the match offer a question of confidence. He emphasized, however, that rejection of the offer would mean a loss to the government of $80,000,000, which amount would be most useful when the time came to stabilize the franc.

The privilege of retailing matches and tobacco now is granted by the government to widows of officers of the army and navy or others who are considered worthy of pensions. These concessions are in great demand and frequently are sold to wineshop keepers by those receiving them.

A. KAUFFMAN & BRO. INC.
YORK, PA.
ESTABLISHED 1893
MANUFACTURERS OF
CIGAR BOXES
AND
CIGAR BOX LUMBER
WE SPECIALIZE ON
GOLD LEAF WORK

MEXICAN INTERNAL REVENUE TAX

(*Continued from page 17*)

and tobacco, has been repealed, and a new decree was published in the *Diario Oficial* of February 28, 1927, to become effective from March 1.

The new decree maintains, in the case of domestic manufactures, the same rate of tax as the previous decree; that is, 25 per cent. of the factory price in the case of cigarettes, and 15 per cent. of the factory price in the case of cigars, smoking and chewing tobacco, etc. However, some changes are made in other provisions. According to the new decree, imported manufactures of tobacco must pay double the amount specified for domestic manufactures. The factory price must be in multiples of five centavos.

Cigarettes must be packed in packages with a maximum gross weight of 25 grams, but in special cases an excess weight of 10 grams will be permitted. In cases of excess weight, however, there must be paid an additional tax of one centavo for each 5 grams or fraction.

The decree also provides that the factory price must be marked on each package, and that stamps must be affixed to the packages in such a manner that they must necessarily be damaged in opening the package.

BUYERS' GUIDE

CIGAR BOXES

NIC. ALTHAUS CO
MANUFACTURERS OF
CEDAR SAW HIGH GRADE CIGAR BOXES AND PLANING MILLS
LABELS, RIBBONS, CIGAR MAKERS SUPPLIES
TEL. ASHLAND 6242 ESTABLISHED 1875.
637-641 EAST 17TH ST. NEW YORK.

F. BRECHT'S SONS
CIGAR BOXES
109 N. Orianna Street
PHILADELPHIA, PA.

Monroe Jarrett Sons
WOODEN CIGAR BOXES
TRADE JARSO MARK
Randolph and Jefferson Streets
Philadelphia, Pa.

CIGAR BOXES
Dependable service—Quality packages—to meet any requirement in the Wooden Containers for Cigars
The WOODEN package is the retainer of AROMA from Factory to Consumer
The Buckley Cigar Box Co., 24 Vine St., DESHLER, OHIO.
After all nothing satisfies like a good cigar.
The Buckley Box Co., 1106 West Town St., COLUMBUS, OHIO.

PERFECT LITHOGRAPHY
CIGAR LABELS BANDS
American Box Supply Co.
2309 Russell Street Detroit, Mich.
Corner of Gratiot Street
Exclusive Selling Agents For
THE CALVERT LITHOGRAPHING CO.

Colorgraphic
LABELS-BANDS-ADVERTISING
WINDOW TRANSPARENCIES
Quality Service
AMERICAN LITHOGRAPHIC COMPANY
NINETEENTH STREET & FOURTH AVENUE — NEW YORK
CHICAGO TAMPA NEW ORLEANS SAN FRANCISCO

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R. POLK & CO.
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The Standards of America
Lorillard's Snuff, Est. 1760
Rail Road Mills Snuff, Est. 1825
Gail & Ax's Snuff, : Est. 1851
ALL OF THE OLD ORIGINAL
Maccoboys—Rappees—High Toasts
Strong, Salt, Sweet and Plain Scotchs
MANUFACTURED BY
GEORGE W. HELME CO., 111 Fifth Ave., New York

SMOKE
DILL'S BEST
"It's A Mighty Fine Pipe Tobacco"
If your jobber is unable to supply you, write us direct and state size desired. Give us the name and address of your jobber.
10c 15c 25c 75c $1.50 SIZES
J. G. DILL CO. Richmond, Va.

Taking Hurdles

YOU CAN'T GET OVER UNLESS YOU HAVE A GOOD MOUNT

Are you sitting tight and pretty? Is there enough profit in your cigar trade to put you over the top?

YOU CAN'T GET ON WITHOUT IT

Today Manila is sending to the market beautiful, handmade, longfiller cigars that cannot be duplicated in workmanship for twice the price.

Characteristic of the standard Manila cigars at popular prices are exceptional mildness and a free burn, a joy to men who want to smoke a lot.

THERE IS MONEY IN MANILAS

Booklet, List of Importers and Factory Agents on Application

THE MANILA AD. AGENCY

C. A. BOND, Manager

15 William Street, New York City

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MAY 1, 1927

VOLUME 47 No. 9

THE TOBACCO WORLD

READY *NOW!*

The 1927 Crop of

PORTO RICAN TOBACCO

An Unusually High Quality of Smooth, Free-Burning Aromatic Leaf

Buyers and manufacturers are manifesting unusual interest in Porto Rican Tobacco this year.

Firstly, because the crop, of generous proportions, shows a very high quality of leaf. The modern methods of selections, transplanting, cultivation and harvest now followed by Porto Rican growers are evident in the constant improvement in the product.

Secondly, because more and more Porto Rican is being used by manufacturers to produce that excellently flavored **MILD** yet moderately priced cigar that the public taste now demands.

Grown in an American possession and admitted duty-free, it presents a marvelous opportunity to give the smoker a better cigar at a lower price.

MAKE YOUR SELECTIONS OF PORTO RICAN TOBACCO *NOW!*

GOVERNMENT OF PORTO RICO

TOBACCO GUARANTEE AGENCY

1457 BROADWAY *F. LINARES, Agent* NEW YORK, N. Y.

PUBLISHED ON THE 1ST AND 15TH OF EACH MONTH AT 236 CHESTNUT ST., PHILA., PA.

CIGARS SELL BETTER IN WOODEN BOXES

THE two biggest factors in making any cigar sell are "smoking satisfaction" and appearance. To obtain the best of both packing in wooden boxes is necessary.

Wooden Boxes absorb the surplus moisture but prevent cigars from becoming over dry. Also they improve the aroma by imparting the natural fragrance of the wood.

Wooden Boxes permit any number of distinctive effects with printing or lithography. They provide an atmosphere of quality which both dealers and customers will respond to.

After all nothing satisfies like a good cigar

The Best Cigars Are Packed in WOODEN BOXES

Volume 47

THE TOBACCO WORLD

Number 9

Established 1881

A SEMI-MONTHLY

For the Retail and Wholesale Cigar and Tobacco Trade

$2.00 a Year | PHILADELPHIA, MAY 1, 1927 | Foreign $3.50

CHICAGO TO BOOST FATHERS' DAY

THE FATHERS' DAY COMMITTEE has succeeded in getting the Chicago Elevated Advertising Company to place one thousand posters in their cars. This is certainly going to be a great boom for Fathers' Day.

Orders for posters, inserts and stickers have been received, thus far, from many of the larger manufacturers and jobbers in the United States. But, there are many more manufacturers and jobbers who have not as yet sent their orders; so, those of you who have not, should do so immediately.

The Fathers' Day posters cost $40 per thousand, the envelope inserts $8 per thousand and the stickers $2.50 per thousand. All quotations are net f. o. b. New York City.

All checks should be made payable to E. M. Freeman, chairman, and sent after April 25th, to 73 Warren Street, New York City, where the new headquarters of the Fathers' Day Committee will be as well as the National Board of Tobacco Salesmen's Associations.

Don't forget the address on and after April 25th is 73 Warren Street, New York City.

Chairman E. M. Freeman, assisted by his field marshals and associate committee, have been doing some wonderful work in promoting Fathers' Day and everyone in the trade should, for their own interest, co-operate with Mannie Freeman because if Fathers' Day becomes a permanent institution it will mean an additional sales day for cigars and tobacco products other than the heavy rush at Christmas time.

BURLEY ASSOCIATION SELLS 9,500,000 POUNDS

James C. Stone, president and general manager of the Burley Tobacco Growers' Co-operative Association, announced on Tuesday that the association had disposed of 9,500,000 pounds of Burley tobacco of the 1923 re-dried crop to the Liggett & Myers Tobacco Company of St. Louis. This leaves less than 4500 hogsheads of the 1923 re-dried crop of Burley remaining unsold. The sale price was not disclosed.

SCHULTE RE-ELECTS DIRECTORS

At the annual meeting of the stockholders of the Schulte Retail Stores Corporation, David A. Schulte, J. M. Schulte, Arthur Meyer, Louis Goldvogle, Jerome Eisner and Udo M. Reinach were re-elected to the board of directors.

UNITED CIGAR OFFERS $20,000,000 NEW 6 PER CENT. CUMULATIVE PREFERRED STOCK

LAST WEEK the United Cigar Stores Company of America offered to the public, through Kuhn, Loeb & Company and the Guaranty Company of New York, $20,000,000 of an authorized issue of $50,000,000 of new 6 per cent. cumulative preferred stock, which was quickly taken up by investors. The price was $109 plus accrued dividends from May 1, 1927.

A letter from Mr. C. A. Whelan, president of the company, in connection with the issue is summarized as follows:

History and Business

The business of United Cigar Stores Company of America, incorporated in 1912, has developed from a single store in 1901 to a nation-wide chain of approximately 1200 stores and 2000 agencies. This retail organization markets a large and diversified variety of merchandise, including popular brands of cigars, cigarettes and other tobacco products, and smokers' articles. The company owns extensive and valuable realty holdings both in fee and through long-term leases in prominent business sections of practically every important city of the United States.

Purpose of Issue

The 6 per cent. cumulative preferred stock is part of an issue to be authorized of which $20,000,000 par value is proposed presently to be issued. The company proposes to give to common stockholders the privilege of subscribing to their pro rata share of the new preferred stock, the sale of which has been underwritten. The holders of more than 80 per cent. of the common stock have agreed to waive this privilege, and accordingly $16,000,000 par value 6 per cent. cumulative preferred stock is now being offered for sale. The Board of Directors have authorized the retirement of the existing $3,660,250 7 per cent. cumulative preferred stock of the company subject to the authorization by the stockholders of the said 6 per cent. cumulative preferred stock. The proceeds of the proposed issue of $20,000,000 6 per cent. cumulative preferred stock are to be used to retire the outstanding $5,754,000 twenty-year 6 per cent. sinking fund debenture gold bonds of United Stores Realty Corporation, and for general corporate purposes, including the opening of additional stores and the acquisition of property in order to perpetuate store locations now leased. After effecting the proposed retirement of the Company's outstanding 7 per cent. preferred stock and the twenty-year 6 per cent. debenture bonds of United Stores Realty Corpo-

(*Continued on Page 16*)

ENGLAND INCREASES TARIFF ON TOBACCO

THE tobacco industry of Great Britain has been subjected to a heavier burden by the provisions of the annual budget presented in the British Parliament on April 11 by the Chancellor of the Exchequer. The budget provides that the import duty on tobaccos from foreign countries shall be increased by approximately 8 per cent. of the old general tariff rate, and on colonial tobaccos by about 11 per cent. of the old preferential rate, according to tariff data submitted by Trade Commissioner Charles E. Lyon, London, and interpreted by the Tobacco Section of the Department of Commerce. The excise duties on tobacco which had hitherto been almost equal in amount to the import duties are to be increased in approximately the same proportion as the import duties.

The increase in the import duty is in the form of a stated number of pence applied to each class of tobacco and an interesting phase of the situation is that the same increase applies to both colonial and foreign tobaccos. Formerly the English colonies enjoyed a reduction of 25 per cent. from the general tariff rates on tobacco; by the new regulations the colonial preference amounts to about 23 per cent.

In terms of United States currency (based upon the current value of the British pound sterling) foreign leaf tobaccos imported into the United Kingdom were formerly subject to a duty ranging from $1.98 per pound to $2.20 per pound, depending upon the moisture content and whether the leaf were stemmed or unstemmed; similarly, the rates on colonial leaf ranged from $1.48 per pound to $1.65 per pound. The new rate carries a duty on foreign leaf ranging from $2.14 per pound to $2.39 per pound; on colonial leaf, from $1.64 per pound to $1.83 per pound.

The same percentage of increase applies to tobacco products as to leaf tobacco but the former tariff wall having already been pretty high on tobacco products produces an effect somewhat more startling.

Revenue Arising From the Tariff Increase

In 1926 the United Kingdom imported 157,878,199 pounds of leaf tobacco and 880,716 pounds of tobacco products for home consumption. The average increase in import duty on leaf tobacco amounts to about seventeen cents per pound and on tobacco products to about twenty-two cents per pound. At this rate and assuming that the imports in 1927 are no less than in 1926, the increase in revenue to the British Government will amount to approximately $27,000,000 annually from import duties, aside from the increase in excise taxes. Between 80 and 85 per cent. of this increase will be paid on United States tobacco.

Queen Elizabeth imposed the first import duty on tobacco entering England. Since that time tobacco has come to be one of the great revenue producers of Great Britain and for this reason bears a close relation to the economic and fiscal interests of the country. Queen Elizabeth's tax amounted to 2d per pound. Later, King James, who was not kindly disposed to the weed, raised the duty to 6s 10d per pound. Tariff changes have, of course, occurred in the meantime and the provisions of the budget as outlined by the present Chancellor of the Exchequer carry a duty ranging from 8s 10d to 9s 10d for foreign tobaccos and 6s 9½d, 7s 6¾d for colonial tobaccos.

(*Continued on Page 12*)

AMERICAN TOBACCO COMPANY MAKES DROP SHIPMENT OFFER ON HIGH GRADE BRANDS

EFFECTIVE at once, and until further notice, the American Tobacco Company will make prepaid drop shipments to retail dealers consisting of four dozen or more of the brands of high grade tobaccos and one thousand or more high grade cigarettes of the brands listed in their advertisement on page 11 of this issue of THE TOBACCO WORLD, and will include free five packages of "Melachrino" No. 9—10's cork, with each unit of four dozen packages of high grade smoking tobaccos and one thousand high grade cigarettes.

In order that this offer may be worked to greater advantage, the American Tobacco Company will break cartons of high grade smoking tobaccos so that any number of packages may be ordered, but they will not break cartons of cigarettes.

This offer does not apply to their direct customers or to sub-jobbers or to the retail departments of either, and the privilege of taking orders under the terms of this offer will be withdrawn from any jobbing customer who diverts a shipment to his stock.

GOOD PHILIPPINE CROP

Manila, April 16, 1927.

The tobacco crop this year will be the best ever harvested in the Islands, according to Dr. Stanton Youngberg, director of the Bureau of Agriculture. The fields are now in very good condition, judging from various reports made to the bureau of agriculture by inspectors of the tobacco regions, he said.

The crop this year will likely be small compared to other years but the quality will undoubtedly be far superior, according to Mr. Cruz, chief of the plant industry division. The previous yearly productions have always resulted in a surplus of inferior tobacco and very little of the good quality, he said. The present acreage of cultivated tobacco is decidedly smaller but the varieties planted are of the best kind and the methods being used are more scientific, he said.

The reduction in the area devoted to tobacco has enabled the farmers to concentrate more on the care of the leaves. Greater protection from pests is also given the plants. The use of calcium arsenate and soap solutions to exterminate aphids and leaf worms have also contributed to the production of superior tobacco this year, he said. The farmers, moreover, have realized the importance of selecting only the best varieties for cultivation, he stated.

A. GRANAT ELECTED VICE-PRESIDENT OF UNITED

At the meeting of the board of directors of the United Cigar Stores Company Alexander Granat was elected a vice-president of the organization.

Mr. Granat started with the company several years ago in the capacity of bookkeeper and has been advanced through the various departments to his present position.

AMERICAN SUMATRA REDUCES PREFERRED

The American Sumatra Tobacco Corporation has reduced its outstanding preferred stock to 15,000 shares by acquiring 5000 shares through purchases up to $105 a share.

50 Famous MODEL L UNIVERSALS

Shown in operation in the factory of J. H. Swisher & Sons, Inc., Jacksonville, Florida.

Factory of J. H. Swisher & Sons, Inc., Jacksonville, Florida

Read Why the
Model L
Makes Scrap Cigars At a Profit

1. Handles straight or shaped work equally well.
2. Makes right or left hand bunches without changing machine.
3. Uniform size, shape and weight of bunches assured.
4. A very substantial saving in labor and binder costs.
5. Handles large size or mixed cut scrap of unequal sizes, also shredded or threshed scrap.
6. Damp or dry tobacco handled with equally good results.
7. Low cost of upkeep; does not easily get out of order.
8. The easily adjustable weighing scale meets all requirements as to changes in sizes and weather conditions.
9. Fluffy filler because the tobacco is lifted from a hopper—a decided improvement over the gravity method of feeding.
10. Automatically removes foreign substances from the tobacco such as thread, feathers, etc.

$850

Convenient Time Payment Terms—Six Months to Complete Payment.

Price of Model L Universal complete with Folding Chair, Drive Equipment and 1/6 H. P. Motor F. O. B. Newark, N. J., U. S. A.

HERE is a photograph showing a battery of 50 Model L Universal Scrap Bunch Machines being used in the factory of J. H. Swisher & Sons, Inc., Jacksonville, Fla. This superior machine has taken its place in both large and small factories —in Union and Open Shops everywhere—throughout the country because it makes possible the

Making of Scrap Cigars at a Profit

The Model L Universal fills the vital need for a scrap bunch machine that will assure quantity production at low cost. It has been developed to a point of efficiency, speed and sturdy durability that completely overcomes all objections experienced with scrap bunch machines in the past.

May we have the opportunity to prove its speed and economy over hand work right in your own factory under your own supervision.

Write for illustrated folder and further information

UNIVERSAL TOBACCO MACHINE CO.

40 East 34th Street, New York, U. S. A.

Factory: Newark, N. J., U. S. A.

PHILADELPHIA.

L. I. LEVENSON SUCCEEDS LYNCH AS SALES-MANAGER OF "44" SALES CORPORATION

LOUIS I. LEVENSON has been appointed district sales manager of the "44" Cigar Sales Corporation, with headquarters at 1236 Vine Street, following the retirement of James E. Lynch, former district sales manager.

Mr. Levenson formerly held the position of local retail sales manager, and has been associated with the corporation for a period of twelve years and under his direction sales of the "44" cigar in Philadelphia have shown a steady increase.

Mr. Levenson has recently returned from a five months' trip to the Holy Land where he has been assisting in the Zionist colonization movement under the direction of Rabbi Stephen Wise.

W. A. COPPLE JOINS BOBROW BROTHERS

W. A. Copple, who has been with the sales force of the Mazer-Cressman Cigar Company, has severed his connection with that firm and joined the Bobrow Brothers organization, where he will act as territorial missionary man placing the new "Bold" perfecto.

Mr. Copple was a member of the Bobrow Brothers organization in the early days of that firm and was assigned to Pacific Coast territory at that time, later retiring from the cigar field to enter another, but finding the call of his first love too great, returned to the cigar field a few years ago.

C. F. KLINE RETIRES FROM CIGAR FIELD

C. Fowler Kline, who has been associated with the M. J. Dalton Company for many years, and later with their successors, Kenley, Incorporated, has severed his connection with that firm and will become engaged in the paint industry, across the river in Camden, N. J. W. Christman will succeed Mr. Kline as auditor and bookkeeper for Kenley, Incorporated.

ABE CARO A VISITOR

A. H. Caro, of A. Santaella and Company, spent a few days in Philadelphia this week in the interest of "Optimo" cigars. Yahn and McDonnell, of North Seventh Street, are the local distributors of "Optimo" and are highly pleased with the sales volume.

C. A. KRULL TO MOVE TO LARGER QUARTERS

FOLLOWING the recent incorporation of the firm of Charles A. Krull, Incorporated, they have announced that they will move in the near future to 315-319 Arch Street, where they have acquired the first floor and basement in the Schmidt Building.

With the increased space in their new quarters they will be able to display to advantage their various stocks of cigars, tobacco, pipes, confectionery and cutlery.

J. E. LYNCH JOINS EISENLOHR'S

J. E. Lynch, who recently retired as district sales manager of the "44" Sales Corporation, has joined the Otto Eisenlohr and Brothers, Incorporated, organization and will assist J. F. Gallagher, sales manager of Otto Eisenlohr and Brothers, in promotion work on the "Cinco" in Philadelphia and nearby territory. Mr. Gallagher has recently returned from a trip through the Middle West, where he found the distribution and sales of "Cinco" highly gratifying.

LANCASTER LEAF BOARD TO MEET

The quarterly meeting of the Lancaster Leaf Tobacco Board of Trade is scheduled for May 14th at the Brunswick Hotel, in Lancaster, Pa., and B. F. Good, president of the board, looks for a large attendance due to the fact that this meeting immediately precedes the annual convention of the National Cigar Leaf Tobacco Association, which will be held June 6th and 7th in New York City, and there are also other important matters to be brought up for discussion and action.

CHARLES FLECK DEAD AT EIGHTY-TWO

Charles Fleck, former president of the Fleck Cigar Company, of Reading, Pa., passed away on April 12th at the age of eighty-two years.

Mr. Fleck retired from the presidency of the cigar company in 1923 and has made his home with his daughter, Miss Laura Fleck, since that time. David D. Sulkis, son-in-law of Mr. Fleck, was made president of the company at the time of the retirement of Mr. Fleck.

One of a Camel Cigarette series now running nationally in the magazines

To you—experienced smokers . . .

EXPERIENCED smokers, your patronage has put Camel first among cigarettes. You know good tobaccos. From their taste and fragrance, you know that Camels are rolled of the choicest Turkish and Domestic tobaccos grown.

Your preference proves it. You've paid every price and tried every brand, and you will smoke only Camels. Camel popularity—your vote—shows that Camel is totally unlike any other cigarette that ever was made.

You are also steady smokers, and you have paid Camel the highest compliment: "No matter how liberally we smoke them, Camels never tire the taste. They never leave a cigaretty after-taste."

Experienced smokers, it is your patronage that enables us to produce the best. We spare no expense, we buy the best of everything for Camels because we dare look forward to your appreciation. And you give it beyond all bounds!

There's only one thing more we could ask. Pass the good news to inexperienced smokers. Help them shorten the search for tobacco enjoyment. Extend them the most friendly—because the most helpful —smoke invitation ever spoken—

"Have a Camel!"

R. J. REYNOLDS TOBACCO COMPANY, WINSTON-SALEM, N. C.

©1927

UNITED STATES CIVIL SERVICE EXAMINATION

THE UNITED STATES Civil Service Commission announces the following open competitive examination:

ASSISTANT WAREHOUSE EXAMINER
(For Tobacco Warehouses)

Applications for assistant warehouse examiner must be on file with the Civil Service Commission at Washington, D. C., not later than May 17.

The examination is to fill vacancies in the Bureau of Agricultural Economics, Department of Agriculture, for duty in Washington, D. C., or in the field.

The entrance salary is $2400 a year. A probationary period of six months is required; advancement after that depends upon individual efficiency, increased usefulness, and the occurrence of vacancies in higher positions.

The duties are to inspect warehouses to determine their suitability for the storage of agricultural products, particularly tobacco to determine capacities of warehouses and amounts of stocks therein and to perform miscellaneous duties in connection with the preparation of reports and the handling of correspondence. In the inspection of warehouses it is necessary to analyze financial statements and to prepare clear and concise reports.

Competitors will not be required to report for examination at any place, but will be rated on their education and experience, and a thesis or discussion to be filed with the application.

Full information and application blanks may be obtained from the United States Civil Service Commission, Washington, D. C., or the secretary of the Board of United States Civil Service Examiners at the postoffice or custom house in any city.

MORE PHILIPPINE WRAPPERS GROWN

The production of wrapper tobacco in the Cagayan valley on a large commercial scale which may result in the ultimate elimination of foreign cigar wrappers from Sumatra and other countries, is forecast by officials of the Bureau of Agriculture for the Philippine Islands. Efforts are now being made by the Bureau of Agriculture and the Compania Tabacalera to grow a large quantity of wrappers in the Cagayan valley.

The wrapper varieties now being grown in the Philippine Islands are the Florida Sumatra and the Philippine Sumatra. The former is now more extensively grown because the leaves are better than the genuine Sumatra wrapper according to an expert connected with the Bureau of Agriculture.

PORTO RICAN QUALITY BETTER

Porto Rican business during recent weeks has been slightly behind the record of corresponding days last year and the usual seasonal improvement seems temporarily halted pending tobacco liquidations, according to cable advice from Trade Commissioner H. P. MacGowan, San Juan, under date of April 8. A slight reduction in the tobacco estimate was expected as a result of the intentional destruction of some of the early pickings of damaged leaf, but the quality is now exceeding expectations. A heavy rainfall during recent weeks has not been favorable to the best results in tobacco production.

PRODUCTION SHOWS DECREASE IN MARCH

The following comparative data of tax-paid products indicated by monthly sales of stamps are obtained from the statement of Internal Revenue collections for the month of March, 1927, and are issued by the Bureau. (Figures for March, 1927, are subject to revision until published in the annual report.)

Products	*March, 1926*	*March, 1927*
Cigars (large)		
Class A	257,516,030	259,995,125
Class B	72,564,323	63,398,030
Class C	221,872,015	192,151,734
Class D	10,895,772	11,301,132
Class E	1,396,716	1,851,543
Total	564,244,856	528,697,564
Cigars (small)	47,287,160	43,826,267
Cigarettes (large)	1,395,960	1,021,707
Cigarettes (small)	7,633,200,660	8,026,095,850
Snuff, manufactured	3,548,385	3,701,229
Tobacco, manufactured	33,879,221	31,646,241

Note—The above statement does not include tax-paid products from Porto Rico and the Philippine Islands. This information is shown in enclosed supplemental statement.

Supplemental Statement

Tax-paid products from Porto Rico for the month of March.

Products	*March, 1926*	*March, 1927*
Cigars (large)		
Class A	8,416,200	8,817,475
Class B	191,100	1,032,550
Class C	2,170,500	2,646,900
Class D	575	.....
Total	10,778,375	12,496,925
Cigars (small)	.....	900,000
Cigarettes (large)	600,000	300,000
Cigarettes (small)	41,000	42,400

Tax-paid products from the Philippine Islands for the month of March.

Products	*March, 1926*	*March, 1927*
Cigars (large):		
Class A	20,707,295	16,281,100
Class B	237,555	297,200
Class C	134,519	158,628
Class D	625	302
Class E	215	126
Total	21,080,209	16,737,356
Cigarettes (large)	300	500
Cigarettes (small)	29,420	140,467
Tobacco, manufactured	76	59

Note.—Quantities of tax-paid products shown in above statement are indicated by stamp sales reported for the month.

The Porto Rican crop of 1926, according to a recent letter from Mr. MacGowan, sold at an average price of $32 per hundred pounds, but certain sales of the present year's crop have been reported as high as from $33 to $35 per hundred.

—in the language of sport

—translating a striking proof of consistent popularity for men who follow the world of athletics.

BREAKING THE RECORD!
The shortest big bout on record was for the heavyweight championship of Europe in 1918. It lasted 50 seconds.
—and how about this record?
There is one cigarette, and only one, which has been among the top five of all brands, every year since 1906!
Takes a top-notcher to turn in a record like that. Apparently, too, it takes the taste of Virginia tobacco straight—for Piedmont wins on taste, and Piedmont is all golden Virginia tobacco!
Piedmont
CIGARETTES
Piedmont
CIGARETTES
Also in vacuum tins of 50
Note. With the sole exception of our celebrated Richmond Straight Cuts, Piedmont is the only "Virginia tobacco" cigarette enjoying a national sale.
LIGGETT & MYERS TOBACCO CO.

—one of a series of 26 advertisements appearing in leading newspapers to "put over" the story of an amazing twenty-year record.

LIGGETT & MYERS TOBACCO CO.

NEWS FROM CONGRESS AND FEDERAL DEPARTMENTS

FROM OUR WASHINGTON BUREAU 622 ALBEE BUILDING

UNFAIR methods of competition and agreements in restraint of trade are charged against the Consolidated Cigars Corporation of New York in a formal complaint just issued by the Federal Trade Commission.

Preliminary investigation by the commission disclosed the fact that the Consolidated Cigars Corporation has acquired stock control in the G. H. P. Cigar Company and the "44" Cigar Company, which acquisition, the commission alleges, resulted in the elimination of competition between the Consolidated and the G. H. P. and "44" Cigar companies.

The complaint charges that the acquisition of the companies is in violation of the Clayton Act.

It is understood that the Consolidated Cigar Corporation will contend that no competition had previously existed between it and G. H. P. Cigars, as both companies had separate territories and distributing agencies. Officials of the Consolidated are understood to have pointed out that the corporation is now doing somewhat less than five per cent. of the total cigar business of the country, and that in doing this small percentage of the business it could not possibly be in agreements tending to restrain trade.

U. S. Tariff Commission Need Not Disclose Confidential Cost Data

Confidential information procured by the United States Tariff Commission in the course of its investigations under the flexible provisions of the tariff act need not be disclosed, it is held in a decision just rendered by the United States Supreme Court.

Following refusal of the commission to furnish to the American representative of a foreign firm information regarding costs of production of competing American manufacturers who were seeking an increase in tariff rates, suit was brought to compel the commission to divulge the information. The lower court held that the commission could not be compelled to make public any information which would disclose the operations of an individual concern, under provisions of law authorizing it to hold such information confidential, and the commission made its report to the president, who ordered an increase in the duty on the commodity in question.

During the trial of the suit it was disclosed that both the foreign firm seeking the information and its American representative had refused to give the commission similar data regarding costs of production abroad.

Department of Justice Keeping Watch Over Jobbing Mergers

Recent developments toward consolidation of tobacco jobbing concerns are being closely watched by the Department of Justice with a view to taking immediate action should the proposed mergers show any monopolistic tendencies.

While officials of the department so far have not had the full details of the recently incorporated Mutual Tobacco Corporation, it has been stated that an investigation would be made to determine whether the purposes of the new organization are in conformity with the Sherman anti-trust and Clayton acts.

Reports to the department are to the effect that the purpose of the new corporation is to consolidate the leading tobacco jobbers of the country into one central unit. The plan is said to contemplate a "complete revolution" of the tobacco jobbing industry, whereby many of the problems that have deprived jobbers of certain profits would be solved. It is said to involve financial control, under one central unit, of the leading tobacco distributing concerns in every section of the country.

Legal Fees For Collecting Debts Deductible From Income Tax

Amounts paid by tobacco merchants for legal services in the collection of a debt arising out of an ordinary business transaction are deductible from gross income in income-tax returns as ordinary and necessary expenses, in computing net income under the revenue acts, it has been held by the United States Board of Tax Appeals.

The authority of the board is definitely limited by law to cases involving only tax returns for years for which the Commissioner of Internal Revenue has assessed a deficiency, and the fact that such deficiency may affect the return of a subsequent year does not give the board authority to consider the return for the later year, it has been held in another decision. The board pointed out in this decision that the provisions of Section 274 (g) of the Revenue Act of 1926 deprive it of jurisdiction to redetermine the tax of a year for which a deficiency has not been determined by the commissioner.

Save Money

Buy Through Your Jobber
This Prepaid Drop Shipment
Offer On High Grade Brands of
The American Tobacco Company

Effective at once and until further notice, we will make prepaid Drop Shipments to retail dealers consisting of four dozen or more of the brands of High Grade Tobaccos, and one thousand or more High Grade Cigarettes of the brands listed in this circular and include

FREE

Five Packages Melachrino No. 9—10s Cork
WITH EACH UNIT OF
Four Doz. Packages of High Grade Smoking Tobaccos
AND
One Thousand High Grade Cigarettes

The following are the brands on which this Offer applies

Cigarettes
HERBERT TAREYTON
JOHNNIE WALKER
LORD SALISBURY
MELACHRINO No. 4
MELACHRINO No. 8
MELACHRINO No. 9
MILO VIOLETS
OMAR
PALL MALL
PALL MALL SPECIAL
PALL MALL KING'S SIZE
PRETTIEST
NATURAL

Little Cigars
PICCADILLY

High Grade Smoking Tobacco
AMERICAN MIXTURE
ARCADIA
BLUE BOAR
CAPSTAN NAVY CUT (Will's)
CARLTON CLUB
CHAMPAGNE SPARKLETS
E. C. C.'s MIXTURE
GARRICK
HASH BROWN
HAVANA
IMPERIAL CUBE CUT
JOHNNIE WALKER
LATAKIA (Falk's)
LATAKIA (Will's)
LONE JACK
LOUISIANA PERIQUE (Allen & Ginter's)
LOUISIANA PERIQUE (Falk's)
NATURAL LEAF
OLD ENGLISH CURVE CUT
PERSONAL (Pipe Tobacco)
RADIANA
SERENE
HERBERT TAREYTON
THREE STATES
VAPORIA
VINTAGE
YALE MIXTURE

All orders are subject to the following conditions

1—In each unit, there must be included at least four dozen packages of High Grade Smoking Tobaccos consisting of at least three brands and one thousand High Grade Cigarettes or Little Cigars of the brands specified in this circular.

2—When the pound packages of High Grade Tobaccos are included, each three packages will count as two dozen and when the one-half pound packages are included, each six packages will count as two dozen.

3—No gratis will be allowed on any fractional part of a unit as described above.

4—No gratis will be allowed on any quantity in excess of six units.

5—Shipments will be made prepaid by parcel post, express or freight at our option.

6—No shipments will be made in care of our jobbing customers.

7—Orders applying under this offer cannot apply under the terms of any other offer that is now, or may hereafter, be put into effect.

8—In order that this offer may be worked to greater advantage, we will break cartons of High Grade Smoking Tobaccos so that any number of packages may be ordered, but we cannot break cartons of Cigarettes.

9—This offer does not apply to our direct customers or to sub-jobbers or to the retail departments of either, and the privilege of taking orders under the terms of this offer will be withdrawn from any jobbing customer who diverts a shipment to his stock.

All orders are subject to our acceptance and to prices and styles in effect at our factory on date of shipment.

No representative or employee of this Company has authority to change any circular, letter or price list issued by this Company.

Very respectfully,

The American Tobacco Company
INCORPORATED
111 Fifth Avenue, New York

ENGLAND INCREASES TARIFF ON TOBACCO

(*Continued from page 4*)

The Tariff on Tobacco Products

The new British tariff on leaf tobacco was evidently constructed for revenue purposes, but on tobacco products it will mean protection, since the rates are almost prohibitive. The new rate on foreign cigars amounts to about 4.08 per pound, compared with $3.14 per pound for cigars of colonial origin. On cigarettes foreign countries must pay a rate equivalent to $3.30 per pound and the colonies $2.53 per pound. On Cavendish, or Negrohead, foreign countries pay $3.11 per pound against the colonial rate of $2.38.

Even under a less vigorous tariff there has been a considerable drop on imports of tobacco products into the United Kingdom during the last few years. Cigar imports, which come mostly from Cuba, have decreased from a pre-war average of 1,500,000 pounds to about 783,000 pounds during the past five years. Cavendish* or Negrohead, which is supplied largely by the United States, has fared worse, imports for the same period declining from 1,000,000 pounds annually to 642,000 pounds.

An interesting comparison may be made between the import duties on tobacco products of the United Kingdom and the United States. The American import duty on cigars and cigarettes is $4.50 per pound, plus an *ad valorem* rate of 25 per cent., except that Cuban products are allowed a preference of 20 per cent. from the regular duty, and products of the Philippines and shipments from Porto Rico enter free. Thus the American rate on cigars and cigarettes is somewhat higher than the British rate, and these products enter the United States in appreciable quantities only from countries having tariff exemption. On the other hand, smoking tobacco, plug tobacco and snuff may enter the United States from any country for only fifty-five cents per pound, whereas the British duty ranges from $2.57 to $3.11 per pound.

Some Possible Effects of the Tariff Change

It would be impossible to foretell the effect of the recent tariff increase in its entirety. One of the inevitable results will be the substitution of cheap tobaccos by manufacturers, in order to make a product within the demand of everybody. Ordinarily tobacco is a luxury slow to feel the effects of economy, but there are limitations to the purchasing power of the masses and this is where consumption figures greatest. The weal of any industry rests in the hands of the ultimate consumer, who always pays the tariff, along with other costs, and the discrimination of the English smoker, will finally decide the extent of taxation that the British tobacco industry can endure. Two avenues are open to the smoker. He can change his tobacco taste and keep his wealth or spend his wealth and keep his tobacco taste.

There is a bare possibility that the substitution of cheaper tobaccos by British factories may contribute something toward reducing the accumulations of low grade tobaccos both in the United States and in Europe. It is not anticipated that British imports will materially decrease, but it is highly probable that there will be a change in the character of the imported product.*

S. J. FREEMAN MOVES OFFICE

ON April 25th Sidney J. Freeman & Sons removed their office from 123 Liberty Street to 73 Warren Street, New York City. By their moving they will be in a position to take care of the trade in a better manner in the way of shipments than they did in the past as all their stock will be under one roof.

The Senior member of the firm of Sidney J. Freeman & Sons established the business in 1887 and in 1915 he admitted to partnership his sons, Emanuel M. and Albert.

They have represented the La Flor de Intal Manufacturing Company of Manila P. I. since 1912. The La Flor de Intal Manufacturing Company are the makers of the famous brands, "Magallanes," "La Flor de Intal" and "Puntacima" cigars. In addition they represent the H. Anton Bock & Company, of New York City, and many factories down through Pennsylvania.

All their friends in the trade are cordially invited to visit Sid. J. Freeman & Sons at their new office on and after May first.

TOBACCO REVENUE SHOWS INCREASE DESPITE REDUCTION IN CIGAR TAX

Although the reduction in the tax on cigars made in the Revenue Act of 1926 has resulted in reducing the receipts from that source by nearly 50 per cent., collections of taxes on tobacco manufactures for the first nine months of the fiscal year 1927 show an increase of $66,570 as compared with the same period of last year under the higher rates. The total tobacco tax collections up to March 31, 1927, amounted to $275,687,157, as compared with $275,620,587 on the same date last year, according to figures just compiled by the Bureau of Internal Revenue.

While the tax reduction on cigars reduced collections from that source by $14,856,089 to $18,191,069 for the nine months, increased consumption of cigarettes brought the collections from that source up to $203,526,701, an increase of $16,753,668 over last year. Tax collections for the nine months on chewing and smoking tobacco totaled $48,791,831, a decrease of $1,738,171, and for snuff aggregated $5,177,555, a decrease of $92,836.

SYLVESTER FORECASTS 100,000,000,000 CIGARETTES

Prior to sailing for Europe last Saturday, A. L. Sylvester, president of The American Cigar Company, stated that it would be only a short time before cigarette consumption in the United States would reach the total of 100,000,000,000 annually, and also expressed the opinion that tobacco companies generally should show larger earnings for 1927 than for 1926.

Mr. Sylvester will attend several Sumatra inscriptions in Amsterdam during his sojourn in Europe.

*Cavendish or Negrohead in the United Kingdom trade is plug tobacco. Cavendish is flat plug while the Negrohead (so-called from its blackness) is twisted. Strictly speaking and in tariff terms, any tobacco having sweetening matter added in the process of manufacture is called Cavendish or Negrohead, regardless of whether it be cigars, cigarettes, cake, or cut tobacco. But sweetened tobaccos in the United Kingdom are made only in bonded warehouses of duty-free leaf, the addition of sugar to bonded warehouse products being the mark of distinction between them and excise warehouse products. Lord Cavendish, a great admiral of Queen Elizabeth's time, first devised sweetened tobacco and introduced it into England, hence the name.

CONSUMPTION, PRODUCTION AND TRADE IN LEAF TOBACCO IN BELGIUM

CONSUMPTION of leaf tobacco in Belgian factories in 1926 amounted to approximately 50,000,000 pounds, compared with 54,000,000 pounds in 1925, and registers a drop of about 7 per cent., according to the official statistics of that country.

The Belgian tobacco industry, particularly the cigar branch of it, has suffered intensely during the past year from heavy tax increases. Moreover, the increased consumption of cigarettes, which multiplies the smokes without proportionately increasing the quantity of raw material consumed, is quite as applicable in Belgium as in other parts of the world. Other difficulties have been encountered in the form of increased labor costs and depreciated currency. Manufacturers have appealed to the government for tax reduction without effect so far, since tobacco in considered a luxury article, and upon exhaustion of their stocks have been blending in low grades in order to continue their production without loss.

The Belgian market for low grades has been so strengthened by existing conditions that even the Belgian planters have ceased to strive for quality in production. The cheaper grades of American tobaccos sell more readily than the better qualities, according to a report from American Consul George S. Messersmith to the Department of State, and there exists a consistent demand at all times of the year for medium quality and low grade American tobaccos. High grade cigar tobaccos have been neglected of late because of the crisis in the Belgian cigar industry.

The production of leaf tobacco in Belgium in 1926 (not including Luxemburg) amounted to only 8,928,630 pounds, compared with 11,046,552 pounds during the previous year, according to official statistics submitted to the Tobacco Section of the Department of Commerce by Assistant Trade Commissioner Leigh W. Hunt. American Consul David McK. Key reports that the area under cultivation has decreased and that many farmers have ceased to cultivate tobacco entirely. Decreased consumption shows that the decrease in production in 1926 was not made up by increased imports. On the contrary the imports of leaf tobacco into Belgium for that year show a decline of 4 per cent. compared with 1925 and amounted to only 41,812,232 pounds.

More than three-fourths of the Belgian tobacco imports come from the United States and the Netherlands in the approximate proportion of 48 per cent. and 27 per cent., respectively. Raw leaf for the manufacture of cigarettes comes mainly from the United States and the Netherlands is, of course, the point of entry for cigar tobaccos from the Dutch East Indies. Antwerp is an important center for the distribution of American tobacco to markets throughout Europe and there is a large transit trade in tobacco through this port.

The following tables show the consumption of leaf tobacco computed on the basis of production and trade, and also the imports of leaf tobacco by countries for 1925 and 1926:

Consumption of Leaf Tobacco in Belgium

	1925 Pounds	*1926 Pounds*
Production	11,046,552	8,928,630
Imports	43,389,054	41,812,232
Exports	110,682	49,101
Consumption	54,324,924	50,691,761

Imports of Leaf Tobacco Into Belgium, Calendar Years 1925 and 1926

	1925 Pounds	*1926 Pounds*
Imported from:		
United States	20,940,009	19,765,127
Argentina	423,347	441,368
Brazil	1,581,981	1,646,437
Paraguay	492,812	290,253
United Kingdom	505,294	369,899
Netherlands	12,700,286	11,494,888
Germany	413,365	502,029
Hungary	310,661	313,549
Bremen	494,128	740,021
Hamburg	231,437	326,708
Bulgaria	477,964	561,765
Greece	1,204,227	1,116,431
Dutch East Indies	1,045,778	1,031,801
Philippine Islands	85,448	22,339
China	142,472	226,348
Turkey	673,201	635,868
Algeria	717,943	1,157,298
Other countries	948,699	1,170,100
Total	43,389,052	41,812,229

Source: Bulletin Mensuel du Commerce Special Avic les Pays Etrangers.

The prevailing demand for the cheaper smoke is clearly evidenced in the following table by the increase in the consumption of cigarettes, cheroots, and smoking tobacco and the decrease in consumption of cigars.

Consumption of Tobacco Products in Belgium (Exclusive of Luxemburg) as Shown by Bandelette Stamp Collections

	1921	*1923*	*1925*
Cigars, No.	239,553,064	314,239,829	276,897,250
Cigarillos, No.	191,881,670	251,547,505	300,317,930
Cigarettes, thousands	3,420,689	3,774,582	4,206,970
Smoking tobacco, lbs.	24,692,602	27,838,247	27,553,596
Chewing tobacco, lbs.	876,913	769,886	799,670

Source: Tableua Annuel du Commerce avec les Pays Etrangers.

The leaf tobacco market in Belgium continued to be calm during February and the number of sales recorded was small, according to a report from American Consul David McK. Key, by the Department of State and released by the Tobacco Section of the Department of Commerce. A few small lots were disposed of but the total volume of transactions was below normal and the general aspect of the market was quiet. Heavy purchases made during October and November have satiated the local demand and very few buyers were in the market during the past month. Arrivals of tobacco at Antwerp were heavy and comprised chiefly Kentucky lugs and cheap grades of Burley contracted for in the autumn. There was an absence of demand for semibright Virginia tobacco. This type of tobacco no longer appears to interest purchasers operating in this market. Heavy stocks of semibright remain on hand but the export demand as well as the demand for domestic consumption is slack and stocks are being moved only with difficulty. German buyers were in the market for large quantities of Dominican tobacco, but as a result of the deficiencies of last year's crop, stocks in Antwerp are so reduced that few trans-

(*Continued on Page 14*)

CONSUMPTION AND TRADE IN BELGIUM

(*Continued from Page 13*)

actions were registered and it is very doubtful whether much business will be done in this tobacco before next July when shipments of the new crop are expected to make their appearance here. During February other types of tobacco, such as Java, Sumatra and Brazilian were very quiet and there was little trading done in any of these. The market for Near Eastern tobacco, on the other hand, was active during February and the visit to Antwerp of a number of important tobacco buyers resulted in the booking of several large orders at satisfactory price levels.

Arrivals at Antwerp.

Tobacco arrivals at the port of Antwerp during February were considerably heavier than those during the month immediately preceding, and comprised 24,396 bales, 3259 hogsheads and 410 packages, as compared with 11,523 bales, 5784 hogsheads, 190 seroons and 436 packages which arrived during January. Importations from the Netherlands showed a heavy increase and rose from 959 bales imported during January to 7658 bales for February. Increases were also observed in arrivals of tobacco from Germany and Algeria. However, importations of tobacco from the United States showed a considerable decline and only 3259 hogsheads and 74 packages were imported during February as compared with 5784 hogsheads and 204 packages imported during January. A decrease was also observed in arrivals of tobacco from Brazil, importations from this origin declining from 3436 bales in January to 1644 bales in February. A detailed statement of tobacco imports at this port during February, 1927, is given as follows:

Origin	*Bales*	*Hogsheads*	*Pkgs.*
Brazil	1,644		
Far East	173		
Germany	4,034		286
Great Britain	271		
Habana	195		
Netherlands	7,658		
Algeria	6,323		
Near East	4,098		50
United States		3,259	74
Total	24,396	3,259	410

FILIPINOS DEMAND SWEET TOBACCO

Manila, April 18, 1927.

With the growing demand for aromatic cigarettes here, the Bureau of Agriculture is importing several foreign aromatic varieties with the purpose of growing them in the Islands on a big scale, according to Mr. Manas Cruz, chief of the plant industry division of the Bureau of Agriculture. Tobacco import at present is worth about P1,000,000. A large portion of the import is of the aromatic varieties, he said.

At present there is only one native variety which may be classed as aromatic. About five varieties of the important aromatic tobacco are being experimented to test the variety best suited here. The Romero variety is the only native aromatic variety. Among the imported varieties are the Olsen, Dunbarra, Connecticut Gold Leaf, the Kavalla or Turkish aromatic and the Orinoco, it was also learned.

LEAF TOBACCO HELD BY MANUFACTURERS AND DEALERS SHOWS SLIGHT INCREASE

THESE statistics represent the quantity of leaf tobacco reported as held (1) by manufacturers who, manufactured during the preceding calendar year more than 50,000 pounds of tobacco, 250,000 cigars, or 1,000,000 cigarettes; (2) by all registered dealers in leaf tobacco; and (3) all imported leaf tobacco in United States bonded warehouses and bonded manufacturing warehouses.

Pounds of Leaf Tobacco on Hand April 1

Types	*1927*	*1926*
Aggregate*	2,071,150,543	2,040,067,402
Chewing, smoking, snuff, and export types: Total	1,570,595,183	1,531,617,195
Burley	586,336,834	578,298,027
Dark Dist. of Ky. and Tenn.—Total	331,912,769	322,675,992
Dark fired of Clarksville, Hopkinsville and Paducah Dists.	198,465,170	183,732,846
Henderson	11,189,966	13,784,955
Green River	63,114,556	61,867,451
One Sucker	59,143,077	63,290,740
Virginia Sun Cured	7,965,525	6,059,070
Virginia Dark	73,509,660	64,136,230
Bright Yellow Dist. of Va., N. C., S. C., and Ga.	556,786,621	548,476,049
Maryland	12,446,975	9,876,043
Eastern Ohio Export	1,520,321	1,811,530
All other domestic, including Perique-Louisiana.	116,478	284,254
Cigar types: Total	421,699,482	433,479,203
New England, including Connecticut—Total	103,653,699	114,151,115
Broad leaf	46,483,176	47,856,949
Havana seed	49,564,737	56,864,477
Shade grown	7,605,786	9,429,689
New York	4,424,800	5,283,506
Pennsylvania	113,550,596	117,838,538
Ohio	72,037,094	67,024,476
Wisconsin	107,151,307	114,828,439
Georgia and Florida	3,190,222	4,076,988
Porto Rico	17,639,442	10,194,073
All other domestic	52,322	82,068
Imported types	78,855,878	74,971,004

*Leaf tobacco on hand April 1, 1927, includes 1,674,977,162 pounds, for which the "Marked weight" was reported (i. e., weight at time it was packed or baled), and 396,173,381 pounds for which the "Actual weight" was reported. The corresponding amounts included for 1926 were 1,673,903,981 and 366,163,421 pounds, respectively; for January 1, 1927, 1,483,270,194 and 358,375,232 pounds, respectively; and for October 1, 1926, 1,436,073,184 and 332,326,214 pounds, respectively. Allowance should be made for shrinkage on amounts for which "Marked weight" was reported, in order to ascertain the actual weight. The total for April 1, 1927, includes 1,911,447,492 pounds of unstemmed and 159,703,051 pounds of stemmed leaf tobacco.

UNITED RETIRES 7 PER CENT. PREFERRED

The United Cigar Stores Company called for redemption on May 26th the outstanding 7 per cent. preferred stock of the company at $140 per share and accrued dividends of $1.40 per share.

A SLIP OF THE PENCIL

By M. L. Hayward

PARKER EMERY, the alert salesman for the Midland Tobacco Company flipped over the page of his order book.

"What next?" he queried.

The local tobacco merchant held up a detaining hand.

"What does that total up?" he demanded.

"$80," Emery told him.

"It's a small order, but I'm sailing mighty close to the wind," the merchant averred, "and if business picks up I can give you a better order next trip through."

"Of course, I'd like to take your order for a hundred times as much," Emery declared, "but I'd rather get an $80 order and leave a satisfied customer, than to load some slow moving stuff on you that you'd have kicking around the back shop when I came around again, and this order'll be shipped right out, draft as per usual."

The merchant reached for his checkbook and picked up a pencil.

"Not worth drawing a draft for a little bill like that, I'll give you a check for it right now," he averred.

"Then you can make it to me, personally," Emery suggested, and departed with the check in his pocket, the material and dangerous part of which was in the words and figures following, as the lawyers say:

"Pay to Parker Emery or Order, $80.00

"Eighty dollars."

When Emery reached the Popular Hotel, he found Jim Malone waiting on the veranda thereof.

"About that little 'hold-over' from last night's game," Malone began, "I made it pretty plain to you that it had to be fixed up today. I've sat in too many games with commercial men to take their word after they get out'a town."

"I told you I expected my salary check in today's mail and my letters have been sent up to my room. If you can calm yourself till I go upstairs and back, I'll give you your filthy lucre," Emery proposed.

"I'll be waiting right here," Malone reminded him.

Emery climbed the "wooden hill" to his stuffy room, ignored the stack of mail on the rickety table, produced the merchant's check—and $15 in current coin.

"That 'salary check' bluff won't work on this 'hick tinhorn' and I haven't got enough here to pay a third'a what I dropped last night," Emery sighed. "They say experience teaches fools, but I've never seemed to absorb much education along the card and poker line."

Then the check caught his eye, and, for the first time, he noticed its peculiar form and structure—no line after the figures, and the convenient space between "eighty" and "dollars."

"That's too easy. All you've got to do is add another 0, move the decimal point one place to the right, erase 'ty' and add 'hundred,' and the check being written in lead pencil makes it all the easier," the tempter suggested—Emery reached for his lead pencil, and ten minutes later, walked down the hotel stairs with a confident air and an $800 check in his pocket.

"I'm still waiting," Malone suggested.

"And you'll wait till I've gone down to the bank and cashed my salary check," Emery retorted.

(*Continued on page 17*)

MURIEL
CIGARS

The Standard of Excellence

It pays to display them

P. Lorillard Co., 119 W. 40th St., New York

WAITT & BOND

Blackstone

CIGAR

Extremely Mild

100% Havana Filler

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"BEST OF THE BEST"

OPTIMO CIGARS — VERY MILD — VERY MILD

Manufactured by A. SANTAELLA & CO.
Office, 1181 Broadway, New York City
FACTORIES: Tampa and Key West, Florida

made good
LA PALINA
CIGAR

UNITED $20,000,000 NEW STOCK

(*Continued from Page 3*)

ration, the company will have no funded debt except for mortgages of subsidiary companies or certain parcels of real estate and the proposed 6 per cent. cumulative preferred stock will constitute the company's only issue of preferred stock outstanding.

Provisions of Issue

The certificate of incorporation as amended will provide, among other things, substantially that except with the vote of holders of over two-thirds of the 6 per cent. cumulative preferred stock at the time outstanding, the company will not (A) issue any additional stock having rights equal or prior to those of the proposed issue of preferred stock or increase the authorized amount of the proposed issue, or (B) issue any of the remaining authorized preferred stock unless the net tangible assets (including the proceeds of the preferred stock proposed to be issued) shall be equal to at least twice the preferred stock issued and outstanding including the stock proposed to be issued, and unless, earnings available for dividends in any two of the preceding three years shall have averaged not less than three times the annual dividend requirements of the total amount of such preferred stock outstanding and proposed to be issued.

Balance Sheet

The consolidated balance sheet of the company and its subsidiaries, as of December 31, 1926, adjusted to the retirement of the securities outlined herein and the issuance of $20,000,000 6 per cent. cumulative preferred stock, shows total net tangible assets available for the $20,000,000 6 per cent. cumulative preferred stock of $62,923,648 or more than $314 per share.

Earnings

Earnings in recent years, excluding enhancement of leasehold values, have been reported as follows:

Years Ended December 31	*Gross Sales*	*Net Earnings After Taxes Available for Dividends*
1922	$72,484,254	$4,359,806
1923	74,199,273	4,757,928
1924	77,283,877	5,448,909
1925	79,984,674	7,518,031
1926	87,262,217	7,553,231

Net earnings available for preferred stock for the past five years averaged $5,927,581 or more than 4.93 times dividend requirements on the proposed $20,000,000 6 per cent. cumulative preferred stock.

Net earnings available for preferred stock for the year ended December 31, 1926, amounted to more than 6.29 times such dividend requirements. These earnings do not reflect the benefit to be derived from the application of the proceeds of this issue.

Market Fund

The company will provide annually as a market fund amounts equivalent to 1 per cent. of the largest aggregate par value of preferred stock at any time outstanding and such market fund moneys are to be used for the purchase, to the extent permitted by law, of preferred stock at not exceeding $115 per share, plus accrued dividends, moneys not so used in any one year

(*Continued on Page 18*)

A SLIP OF THE PENCIL

(*Continued from Page 15*)

"That's all right—your sample cases are here yet," Malone retorted.

Fifteen minutes later Emery came back from the bank, paid his hotel and poker bills, packed his grip, departed on the afternoon train, in due time the merchant received his monthly statement from the bank, and promptly assailed the cashier of that institution.

"I haven't given an $800 check in the last year," the merchant averred. "What does that $800 entry mean on the third'a the month?"

"Oh, it's something you can't just recall at the moment," the cashier agreed.

"Show me, and I'll be convinced," and the cashier promptly "flashed" the Emery check.

The merchant's surprise was genuine enough.

"I never gave that check," he declared.

The cashier pointed to the bottom of the check. "Isn't that your signature?" he demanded.

"It's my signature, all right, but the check I gave Emery was for $80, and I can see now what's been done," the merchant declared. "He changed that $80 to $800 at the end of the line, erased 'ty' and added 'hundred.'"

"That's what happened," the banker agreed.

"It sure is."

"You filled out the check in lead pencil," the cashier reminded him.

"I did."

"Didn't draw a line after the figures?"

"No, I didn't."

"And you left space between the words 'eighty' and 'dollar'?"

"I certainly did," the merchant was forced to admit.

"Well, what do you want the bank to do—catch this man Emery for you?"

"No, but I want you to credit me with $720. All you can charge against my account is the amount for which I actually made out the check," the merchant argued.

"If you made out'a check as carelessly as that, so that it was practically a standing invitation to any holder with average eyesight to change it, the loss falls on you, and not on the bank," the cashier maintained.

"I'll see Bob Simms, my lawyer, before I'll admit that."

"Simms's the bank's lawyer, and we'll see him, to," the cashier announced.

"Look here, Simms is the lawyer for both of us, and why can't you and I go down to his office together, see what he says on the point, and agree to abide by his decision?" the merchant suggested, and the cashier promptly concurred.

"You've stumbled on a mighty interesting piece of commercial law," Simms explained, after the cashier had stated the facts, "and the American courts are divided on the point. The Pennsylvania, Illinois and Louisiana courts have ruled that in such cases the loss falls on the negligent maker of the check."

"That sounds all right to me," the cashier interrupted.

"On the other hand the Iowa, Massachusetts, New York and North Carolina courts have ruled that even a *bona fide* holder of such a check cannot recover more than the original amount, where there was no fraud on the part of the drawer."

(*Continued on page 18*)

Classified Column

The rate for this column is three cents (3c.) a word, with a minimum charge of seventy-five cents (75c.) payable strictly in advance.

FOR SALE

TWO LIBERMAN BUNCH MACHINES IN FIRST-CLASS working order for sale. Price $500 each. f. o. b. Tampa, Fla. Address Ramon Alvarez & Co., P. O. Box 405, Tampa, Fla.

TWO MILLER, DUBRUL & PETERS POWER SCRAP Bunch Machines; in perfect working order; for sale at $200.00 each. Maximo Grahn & Son, 409 W. Fortune Street, Tampa, Fla.

SITUATION WANTED

CIGAR FACTORY SUPERINTENDENT—Practical, trained with big company. A practical cigarmaker—hand-work, suction and fresh-work machines. Willing worker. Address Box 501, c/o "The Tobacco World."

WANTED TO BUY

JOB LOT CIGARS WANTED. ANY QUANTITY, ANY condition; wormy or dry. Send samples with lowest price and quantity and style of packing. J. B. Cigar Co., 35 South Third St., Philadelphia, Pa.

The Tobacco World
Established 1881

VOLUME 47 MAY 1, 1927 No. 9

TOBACCO WORLD CORPORATION
Publishers
Hobart Bishop Hankins, President and Treasurer
Gerald B. Hankins, Secretary

Published on the 1st and 15th of each month at 236 Chestnut Street, Philadelphia, Pa.

Entered as second-class mail matter, December 22, 1909, at the Post Office, Philadelphia, Pa., under the Act of March 3, 1879.

PRICE: United States, Canada, Cuba and Philippine Islands, $2.00 a year. Foreign, $3.50.

OUR HIGH-GRADE NON-EVAPORATING
CIGAR FLAVORS
Make tobacco mellow and smooth in character and impart a most palatable flavor
FLAVORS FOR SMOKING and CHEWING TOBACCO
Write for List of Flavors for Special Brands
BETUN, AROMATIZER, BOX FLAVORS, PASTE SWEETENERS
FRIES & BRO., 92 Reade Street, New York

Tobacco Merchants' Association Registration Bureau, 5 Beekman Street NEW YORK CITY

Schedule of Rates for Trade-Mark Services Effective April 1, 1916.

Registration,	(see Note A),	$5.00
Search,	(see Note B),	1.00
Transfer,		2.00
Duplicate Certificate,		2.00

Note A—An allowance of $2 will be made to members of the Tobacco Merchants' Association on each registration.

Note B—If a report on a search of a title necessitates the reporting of more than ten (10) titles, but less than twenty-one (21), an additional charge of One Dollar ($1.00) will be made. If it necessitates the reporting of more than twenty (20) titles, but less than thirty-one (31), an additional charge of Two Dollars ($2.00) will be made and so an additional charge of One Dollar ($1.00) will be made for every ten (10) additional titles necessarily reported.

REGISTRATIONS

CROWN CITY:—44,939. For cigars. April 12, 1927. J. Maurice Bekenrode, Pasadena, Cal.

LA NEON:—44,942. For Cigars. April 13, 1927. H. B. House, Batesville, Ohio.

DUO ART:—44,945. For all tobacco products. April 19, 1927. Petre Litho. Co., Philadelphia, Pa.

GAUVREAU:—44,947. For smoking and chewing tobacco. April 21, 1927. Canadian Tobacco Co., Fall River, Mass.

TYPO SMOKERS CLUB:—44,948. For all tobacco products. April 22, 1927. A. P. Bower, Reading, Pa.

AGGIELAND:—44,949. For cigars. March 22, 1927. Sam Freund & Co. Waco, Tex. (By consent of American Litho. Co., New York, N. Y., registrant of the trade-mark "Aggie.")

TRANSFERS

WESTMAR:—44,539 (Tobacco Merchants' Association). For all tobacco products. Registered March 8, 1926, by Geo. Schlegel, Inc., New York, N. Y. Transferred to Benito Rovira Co., Inc., Norristown, Pa., April 18, 1927.

SERENATA:—2875 (U. S. Tobacco Journal). For cigars. Registered December 11, 1884, by L. E. Neuman & Co., New York, N. Y. Transferred to George Schlegel, Inc., New York, N. Y., and re-transferred to George Schafer Cigar Co., Baltimore, Md., on February 23, 1926.

LA GLORIA DE CUBA:—44,946. For cigars. Registered April 13, 1927, by Gradiaz Annis & Co., Inc., Tampa, Fla. (The trade-mark though apparently not heretofore registered in any of our Affiliated Bureaus is claimed to have been acquired by the registrant by a transfer from S. G. Condit, New York, N. Y., in the year 1918.)

EAGLE'S TOAST:—27,926 (Tobacco Leaf). For cigars. Registered July 7, 1904, by A. C. Mignault, Detroit, Mich. Transferred to the American Box Supply Co., Detroit, Mich., January 23, 1923.

NEON SPECIAL:—22,563 (Tobacco World). For stogies. Registered June 28, 1911, by McClintock & Sheckels, Summerfield, Ohio. Transferred to H. B. House, Batesville, Ohio April 8, 1927.

DEL MAR:—27,672 (U. S. Tobacco Journal), and **39,409** (United Registration Bureau). For cigars, cigarettes, cheroots and tobacco. Registered September 22, 1903, and November 3, 1915, respectively, by the American Litho. Co., New York, N. Y. Through mesne transfers acquired by Wedeles Bros., Chicago, Ill., and re-transferred to Adolph Maruszewski Milwaukee, Wis., April 7, 1927.

UNITED $20,000,000 NEW STOCK

(*Continued from Page 16*)

to revert to the company. No stock purchased through the proceeds of the market fund shall be reissued.

General

The company does the largest business of its kind in the world. All sales are on a strictly cash basis and it has been the custom of the company to take advantage of all cash discounts in its purchases. Upon completion of this financing the company will have cash substantially in excess of all current liabilities and amply sufficient for development of its growing business. All the directors of the company are actively engaged in the business and there have been few changes of the management since its inception in 1901. Outstanding common stock at present quoted prices has an indicated market value of more than $160,000,000.

It is expected that application will be made to list the preferred stock on the New York Stock Exchange.

CANADA TO INCREASE LEAF PRODUCTION

At the suggestion of the Ontario Department of Agriculture a large number of farmers in the vicinity of St. Catherines will experiment in growing tobacco this year, reports Assistant Trade Commissioner Walter J. Donnelly to the Department of Commerce.

On Saturday, April 2, farmers and fruit and vegetable growers attended a meeting at which a grower of Grimsby told of his experience in growing of tobacco these last two years and encouraged his listeners to start experimenting as soon as possible.

The Minister of Agriculture has predicted a great future for tobacco growing in Western Ontario. With a view to encouraging increased acreage along sound and practical lines, he has engaged a number of experts who will visit the growers and furnish them with all the information possible.

DORRANCE TO DIRECT "CHANCELLOR" ADS

The American Cigar Company has placed the advertising account of the "Chancellor" cigar with Dorrance, Sullivan & Company, of New York City. This agency has been directing the advertising of the "George W. Childs" and the "Kelly Bouquet" cigars for the past two years.

LANCASTER PRODUCTION GAINS

According to the report of the Internal Revenue Collector for the Lancaster, Pa., district the total production for that territory for the month of March was 15,473,495, which is an increase of 4,018,785 over the production for the month of February. The production was comprised of 6,896,175 Class A, 3,813,370 Class B, and 4,758,950 Class C.

A SLIP OF THE PENCIL

(*Continued from page 17*)

"That sounds better," the merchant proclaimed.

"The latest case on the point is a decision of the Supreme Court of Texas reported in 260 Southwestern Reporter, 393," Simms went on, "here the court ruled in favor of the maker of the check, on the ground that, 'the holder of the check had no implied authority to do anything that he did, and what he did was utterly beyond the contemplation of the maker of the check,' the Iowa Supreme Court has arrived at the conclusion in these words, 'But could it be anticipated that such negligence would cause another to commit a crime, and can it be held that a person is negligent who does not anticipate and provide against the thousand ways through or by which the crime is committed?'"

"But what would the courts of our state say?" was the double query.

"In view of the cases I have mentioned, and the Uniform Negotiable Instruments Law, I would say that the decisions would be against the bank," Simms announced.

"As soon as I go back to the bank, I'll credit the $800 back to your account, and charge you with $80," the cashier agreed.

"All right—but I've signed my last check in lead pencil," the merchant declared.

"Yes—it's that careless kind of work that keeps us lawyers in bread and a small pat of butter," Simms reminded them.

BUYERS' GUIDE

CIGAR BOXES

NIC. ALTHAUS CO MANUFACTURERS OF CEDAR SAW HIGH GRADE CIGAR BOXES AND PLANING MILLS LABELS, RIBBONS, CIGAR MAKERS SUPPLIES. TEL. ASHLAND 6742 ESTABLISHED 1875. 637-641 EAST 17 ST. NEW YORK.

F. BRECHT'S SONS
CIGAR BOXES
109 N. Orianna Street
PHILADELPHIA, PA.

Monroe Jarrett Sons
WOODEN CIGAR BOXES
TRADE *JARSO* MARK
Randolph and Jefferson Streets
Philadelphia, Pa.

CIGAR BOXES

Dependable service—Quality packages—to meet any requirement in the Wooden Containers for Cigars

The WOODEN package is the retainer of AROMA from Factory to Consumer

The Buckley Cigar Box Co.,
24 Vine St.,
DESHLER, OHIO.

After all orchid collecting this is a good cigar

The Buckley Box Co.,
1106 West Town St.,
COLUMBUS, OHIO.

PERFECT LITHOGRAPHY
CIGAR LABELS BANDS
American Box Supply Co.
2309 Russell Street Detroit, Mich.
Corner of Grattot Street
Exclusive Selling Agents For
THE CALVERT LITHOGRAPHING CO.

Colorgraphic
LABELS-BANDS-ADVERTISING
WINDOW TRANSPARENCIES
Quality Service
AMERICAN LITHOGRAPHIC COMPANY
NINETEENTH STREET & FOURTH AVENUE—NEW YORK
58 E. WASHINGTON ST. CHICAGO · FIRST NATIONAL BANK BLDG. TAMPA · 620 POYDRAS ST. NEW ORLEANS · 163 173 MAIN ST. SAN FRANCISCO

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60 pages of vital business facts and figures. Who, where and how many your prospects are. 8,000 lines of business covered. Compiled by the Largest Directory Publishers in the world, thru information obtained by actual door-to-door canvass.
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The Standards of America
Lorillard's Snuff, Est. 1760
Rail Road Mills Snuff, Est. 1825
Gail & Ax's Snuff, : Est. 1851
ALL OF THE OLD ORIGINAL
Maccoboys—Rappees—High Toasts
Strong, Salt, Sweet and Plain Scotchs
MANUFACTURED BY
GEORGE W. HELME CO., 111 Fifth Ave., New York

SMOKE
DILL'S BEST
"It's A Mighty Fine Pipe Tobacco"
If your jobber is unable to supply you, write us direct and state size desired. Give us the name and address of your jobber.
10c 15c 25c 75c $1.50 SIZES
J. G. DILL CO. Richmond, Va.

Taking Hurdles

YOU CAN'T GET OVER UNLESS YOU HAVE A GOOD MOUNT

Are you sitting tight and pretty? Is there enough profit in your cigar trade to put you over the top?

YOU CAN'T GET ON WITHOUT IT

Today Manila is sending to the market beautiful, handmade, longfiller cigars that cannot be duplicated in workmanship for twice the price.

Characteristic of the standard Manila cigars at popular prices are exceptional mildness and a free burn, a joy to men who want to smoke a lot.

THERE IS MONEY IN MANILAS

Booklet, List of Importers and Factory Agents on Application

THE MANILA AD. AGENCY

C. A. BOND, Manager

15 William Street, New York City

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MAY 15, 1927

VOLUME 47 No. 10

THE TOBACCO WORLD

The Rich Porto Rican Soil Is Responsible For This Free-Burning Leaf!

Every manufacturer recognizes the necessity of a free-burning leaf in all first-grade tobaccos.

Porto Rican leaf possesses this admirable quality. And the reason is readily shown by Government tests of the soil of this fertile island—it is found to be singularly free from chlorides, which produce a slow-burning leaf, and rich in magnesia, which has a decidedly favorable influence on tobacco quality.

This accounts for the increasing use of Porto Rican Tobacco, either exclusively in the filler or blended with other tobaccos, to meet the growing public demand for a good, MILD Cigar.

This free-burning leaf, full flavored and smooth, completely satisfies the ALL DAY demand of the American smoker. Admitted duty free it permits a better value at a lower price.

Write for booklet containing full information on Porto Rican Tobacco.

Address your communications to

GOVERNMENT OF PORTO RICO

TOBACCO GUARANTEE AGENCY

1457 BROADWAY *F. LINARES, Agent* NEW YORK, N. Y.

PUBLISHED ON THE 1ST AND 15TH OF EACH MONTH AT 236 CHESTNUT ST., PHILA., PA.

CIGARS SELL BETTER IN WOODEN BOXES

THE two biggest factors in making any cigar sell are "smoking satisfaction" and appearance. To obtain the best of both packing in wooden boxes is necessary.

Wooden Boxes absorb the surplus moisture but prevent cigars from becoming over dry. Also they improve the aroma by imparting the natural fragrance of the wood.

Wooden Boxes permit any number of distinctive effects with printing or lithography. They provide an atmosphere of quality which both dealers and customers will respond to.

After all nothing satisfies like a good cigar

The Best Cigars Are Packed in WOODEN BOXES

Volume 47 — Number 10

THE TOBACCO WORLD

Established 1881

A SEMI-MONTHLY

For the Retail and Wholesale Cigar and Tobacco Trade

$2.00 a Year — PHILADELPHIA, MAY 15, 1927 — Foreign $3.50

SWISHER PLANT TO INCREASE PRODUCTION

PLANS for the immediate expansion of the John H. Swisher factory at Jacksonville, Fla., have been announced in Jacksonville, whereby the working force in the present factory will be increased from 600 people to 1500.

The additional space necessary for the accommodation of the increased working force has been acquired through the leasing for a long term of the balance of the building now occupied by the Swisher factory on Sixteenth Street. The entire building covers two city blocks and the increased demand for the "King Edward" cigar has made this expansion necessary.

The City of Jacksonville has experienced considerable apprehension through rumors to the effect that the Swisher factory was about to be moved further north, but the announcement of the expansion project has set these rumors at rest.

It is also announced that the present night work in the factory will not be affected by the additional working force, as night work will still be necessary in order to keep up with the demand for the "King Edward" cigar.

D. F. KALTREIDER CELEBRATES ANNIVERSARY

On April 30th Mr. and Mrs. D. Frank Kaltreider, of Red Lion, Pa., celebrated the twenty-fifth anniversary of their wedding, and were ably assisted by their many friends in Red Lion who had worked up a surprise for them for that evening.

Mr. Kaltreider is the proprietor of the Kaltreider Cigar Box Factory in Red Lion and is also a director in the Merchants & Farmers National Bank of that city. He is also a prominent member of the Lion's Club and takes an active interest in the civic activities of the community.

GENERAL CIGAR PROFIT GREATER

Estimated net profit of the General Cigar Company for the first quarter of 1927 is given as $619,187 after charges and taxes, which is equivalent, after preferred dividends to $1.35 a share on the common stock outstanding. Earnings for the same period of 1926 were equivalent to forty-four cents a share.

THOMAS GALLAHER DEAD

Thomas Gallaher, founder and head of Gallaher, Limited, of Belfast, Ireland, and London, England, died on May 4th in his eighty-eighth year. Mr. Gallaher was known as the "Tobacco King" in England.

SCHULTE PURCHASES WM. DEMUTH & CO.

THE old established firm of Wm. Demuth & Company has been purchased by D. A. Schulte, Inc. Mr. Leopold Demuth, president, and Mr. William Demuth, secretary and treasurer, will retire from the organization as of June first, and the responsibility for the active management of the business will be placed in the hands of the executives who have heretofore assisted in the direction of the largest organization in its field. The policies of the business in dealing with the trade, which have been the foundation of the success of Wm. Demuth & Company will not be changed in any respect. Through advertising and progressive marketing methods, every effort will be made to further popularize the familiar triangle trade-mark "W. D. C." with the trade and with the smoking public.

APPEAL FOR FUNDS TO HELP FLOOD VICTIMS

The flood, which has devastated the Mississippi Valley, is probably the worst catastrophe that our country has known in years. More than 100,000 people are homeless and in need of food, clothing and medical attention.

The President of the United States and the Governor of New York State, by proclamation, have asked for funds for Red Cross relief work. He gives doubly who gives quickly.

The National Cigar Leaf Tobacco Association and the New York Leaf Tobacco Board of Trade urgently request that their members send their contributions promptly to the Red Cross.—Howard C. Cullman, President New York Leaf Tobacco Board of Trade. Jerome Waller, President National Cigar Leaf Tobacco Association.

SMOKES BANNED IN CHICAGO JAIL

Chief of Detectives William O'Connor, last week decided that in the future no prisoners in the Detective Bureau cells will be permitted to smoke, as he believes "A couple of cigarettes bolster up a crook's nerves and help him evade police questions." O'Connor stated, "These cells are not hotel rooms and prisoners are not entitled to all the comforts of home."

LOS ANGELES TO ENFORCE BAN ON SELLING TO MINORS

Chief of Police Davis, of Los Angeles, Cal., has demanded strict enforcement of the Penal Code ban on selling tobacco in any form to persons under eighteen years of age.

BOOST FATHER'S DAY

FATHER'S DAY, like Mother's Day, has now become a national institution. While both Father and Mother should always be honored and revered all year round, the idea of designating a fixed day in the year for special remembrance of one's parents has met with popular approval all over the country, so that both Mother's Day and Father's Day are now being universally celebrated and observed.

To stimulate and encourage the observance of both Father's Day and Mother's Day is indeed a most worthy act, and the tobacco industry can do a great deal in that regard, particularly with respect to Father's Day, by employing some of its extensive advertising mediums to remind sons and daughters to remember Father on Father's Day with a suitable tobacco gift.

The Tobacco Salesmen's Association has done much to stimulate activities in the tobacco trade to popularize Father's Day observance, and it has prepared some real attractive window posters for that purpose, which may be secured at moderate prices by applying therefor to the Tobacco Salesmen's Association at 73 Warrent Street, New York City.

But we respectfully suggest that some space in the advertising mediums used by tobacco advertisers be devoted, on Father's Day and perhaps during the week preceding it, to the stimulation of Father's Day observance, and the remembrance of Father with an appropriate tobacco gift.

It is to be noted that the third Sunday in June (June 19th) has been fixed for the celebration of Father's Day.—*Tobacco Merchants Association of the United States.*

SMOKER HAS 37 PIPES

According to the "Daily Mail," London, a man walked into a tobacconist's shop there a short time ago and deposited a package on the counter and told the clerk he was leaving his pipes to be overhauled. On opening the bundle the clerk found thirty-seven briar pipes, all of different design, which the smoker claimed were all in use. This was believed to be a record number until a smoker advised the paper that he was the owner of fifty-two pipes which were in constant use. He stated he smoked three pipes each day and then laid them aside until their turn came around again, and in this way he never used a hot or wet pipe.

LIGGETT & MYERS DIVIDEND

Directors of the Liggett & Myers Tobacco Company at a meeting held on April 30th declared a quarterly dividend of three per cent. on the common and common B stock of the company, payable on June 1st to stockholders of record at close of business on Monday, May 16th.

THE MODERN DRUGSTORE

"So your boy is studying to be a druggist."

"Yes; he is attending a special course of lectures on soap, cigars, perfumery, soft drinks, city directories, telephone books, candy, fancy postcards and stationery."

AMERICAN TOBACCO DIVIDEND

Expectations in Wall Street are that the American Tobacco Company will be the next in line to declare a substantial stock dividend. Some predictions are that it will be 25 per cent.

REVIEW OF THE UNITED STATES TOBACCO IMPORT TRADE FOR 1926

THE total imports of leaf tobacco into the United States during the year 1926 (not including shipments from Porto Rico) amounted to 67,905,655 pounds valued at $60,570,122, or 89 cents per pound. Compared with imports of the previous year this marks a decrease of 3 per cent. In addition to the above mentioned quantities imported from foreign countries, the domestic supply was augmented by shipments of leaf from the non-contiguous territory of Porto Rico, amounting to 31,876,204 pounds valued at $20,989,276. Thus the manufacturing industry purchased during the year 99,781,859 pounds of tobacco not grown in continental United States, and for this amount they paid the sum of $81,559,398.

Tobaccos from Porto Rico and the Philippine Islands enter the United States duty-free, and leaf shipments from Porto Rico in 1926 represented 47 per cent. of all the leaf entering the United States ports. Porto Rican shipments in 1926 increased by 26 per cent. compared with the year previous. Imports from the Philippine Islands averaged over a million pounds during the period 1923-1925, but declined to 908,000 pounds in 1926.

Cigar Tobacco

More than 60 per cent. of all the tobacco imported is used in the cigar industry, and about 36 per cent. in the cigarette industry. Cuba and Porto Rico are the chief sources of supply as to bulk of cigar tobacco imports and shipments. Cuba supplied over 24,000,000 pounds in 1926 valued at more than $23,000,000. Most of the tobacco from Cuba is used for cigar fillers. The most expensive tobacco imported into the United States is of cigar wrapper variety grown in the Dutch East Indies and imported through the Netherlands. The import value of this tobacco was $2.26 per pound in 1926 and the import duty on such tobacco is $2.10 per pound. American manufacturers buy only the best wrapper grades on the Netherlands markets and these are used in the manufacture of our most expensive cigars. The total imports of wrapper tobacco in 1926 amounted to 6,551,200 pounds, and nearly 98 per cent. of this amount came from the Netherlands.

The production of cigar leaf in the United States has ranged for the past several years around 190,000,000 pounds, but in 1926 only 144,000,000 were produced.

Cigarette Tabaccos

The decline in total imports of leaf tobacco is due almost entirely to the decreased imports of cigarette leaf. Imports of cigarette tobacco in 1926 amounted to 36,158,706 pounds, reflecting a decline of over 23 per cent. from the quantity imported in 1925. Greece and Turkey supplied nearly 24,000,000 pounds or 65 per cent. of the cigarette leaf imports in 1926, compared with 35,000,000 pounds or 75 per cent. in 1925. Appreciable quantities of Grecian tobaccos, manipulated in Trieste, have been received annually for the past three years from Italy. In 1926, quantities thus imported from Italy amounted to 10,764,000 pounds and in 1925, 10,312,000 pounds.

Tobacco Products

Aside from cigars and cheroots imported free of duty from the Philippine Islands and small quantities

(*Continued on Page 16*)

50 Famous MODEL L UNIVERSALS

Shown in operation in the factory of J. H. Swisher & Sons, Inc., Jacksonville, Florida.

Factory of J. H. Swisher & Sons, Inc., Jacksonville, Florida

Read Why the

Model L

Makes Scrap Cigars At a Profit

1. Handles straight or shaped work equally well.
2. Makes right or left hand bunches without changing machine.
3. Uniform size, shape and weight of bunches assured.
4. A very substantial saving in labor and binder costs.
5. Handles large size or mixed cut scrap of unequal sizes, also shredded or threshed scrap.
6. Damp or dry tobacco handled with equally good results.
7. Low cost of upkeep; does not easily get out of order.
8. The easily adjustable weighing scale meets all requirements as to changes in sizes and weather conditions.
9. Fluffy filler because the tobacco is lifted from a hopper—a decided improvement over the gravity method of feeding.
10. Automatically removes foreign substances from the tobacco such as thread, feathers, etc.

$850

Convenient Time Payment Terms—Six Months to Complete Payment.

Price of Model L Universal complete with Folding Chair, Drive Equipment and 1/6 H. P. Motor F. O. B. Newark, N. J., U. S. A.

HERE is a photograph showing a battery of 50 Model L Universal Scrap Bunch Machines being used in the factory of J. H. Swisher & Sons, Inc., Jacksonville, Fla. This superior machine has taken its place in both large and small factories —in Union and Open Shops everywhere—throughout the country because it makes possible the

Making of Scrap Cigars at a Profit

The Model L Universal fills the vital need for a scrap bunch machine that will assure quantity production at low cost. It has been developed to a point of efficiency, speed and sturdy durability that completely overcomes all objections experienced with scrap bunch machines in the past.

May we have the opportunity to prove its speed and economy over hand work right in your own factory under your own supervision.

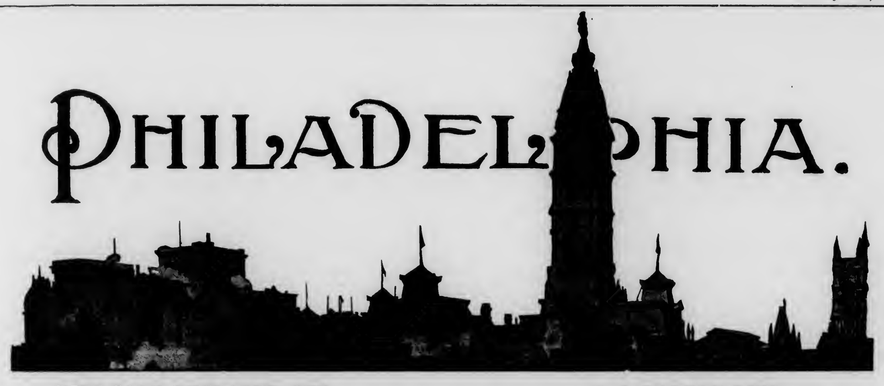
Write for illustrated folder and further information

UNIVERSAL TOBACCO MACHINE CO.

40 East 34th Street, New York, U. S. A.

Factory: Newark, N. J., U. S. A.

PHILADELPHIA.



RITZ SALE DECLARED OFF

NEGOTIATIONS for the purchase of the Ritz-Carlton Hotel at Broad and Walnut Streets, here, by the A. Schulte Corporation, have been terminated without transfer of the property, according to a statement made by the Real Estate Department of that Corporation on Wednesday.

The negotiations were understood to have been under way for a group of investors in this city associated with D. A. Schulte, head of the cigar stores organization. The offer made by the group was understood to have been $3,750,000.

HERMAN LIBERMAN JOINS BENEDICTS

Herman Liberman, secretary of the Liberman Manufacturing Company, surprised his many friends by slipping away with Miss Vivian Albert to the races at Havre de Grace on April 20th, and while they were in Maryland they decided to become Mr. and Mrs. Herman Liberman.

After a honeymoon in Atlantic City they will make their home in Germantown.

BAYUK EARNINGS INCREASE

Report of Bayuk Cigars, Incorporated, for the first quarter of 1927 shows net income of $238,131 after depreciation and federal taxes, which is equivalent, after preferred dividends, to $2.75 a share on the no par common stock outstanding. This compares with $1.31 a share earned for the same period of 1926.

GRABOSKY IN PORTO RICO

Samuel H. Grabosky, of the G. H. P. Cigar Company, Third and Brown Streets, sailed for Porto Rico on Thursday of last week. He was accompanied on the trip by Rudolph Fels and Jonas Rosenstadt, of the Consolidated Cigar Corporation, of New York City.

HESSON PIPE DISPLAY AT DALTON'S

A demonstration and display of the "Hesson" Pipe was featured at the M. J. Dalton Store at Fifth and Chestnut Streets last week and excited considerable interest among passersby. This store is owned by Kenley, Incorporated.

S. J. DALTON DIES

STANLEY J. DALTON, former president of M. J. Dalton & Company, cigar importers of this city, died at the home of his uncle, William R. Taylor, in Atlantic City on May 2d, following an illness of about seven months. He was twenty-seven years old.

Mr. Dalton inherited the business of M. J. Dalton & Company from his father, who founded the company and was also known as one of the foremost authorities on imported cigars in this city.

Following the death of M. J. Dalton his widow became president of the firm and following her death in 1919 S. J. Dalton was made president but the business was under the management of his uncle, William R. Taylor, until about a year ago when it was sold to Kennard & Lumley, now known as Kenley, Incorporated.

Funeral services were held on Thursday from the Church of St. John the Evangelist and interment was made in Holy Cross Cemetery in Atlantic City.

EISENLOHR EARNINGS

Report of Otto Eisenlohr & Brothers, Incorporated, for the first quarter of 1927 shows gross earnings of $383,054 as against $307,362 for the same period of last year. Net income for the quarter was $104,586 after federal taxes, etc., as against $119,494 for the same period of last year when no allowance from earnings was necessary for federal taxes on account of adjustment in inventory values in 1925.

CONGRESS CIGAR EARNINGS

Report of the Congress Cigar Company for the first quarter of 1927 shows net income of $658,778 after depreciation, but before federal taxes, and is equivalent to $1.88 a share on the outstanding common stock of no par value. This compares with earnings of $1.15 a share for the same period of 1926.

SCHULTE TO OPEN AT NINTH AND CHESTNUT

It is reported that D. A. Schulte has leased the southwest corner of Ninth and Chestnut Streets, and will soon open a branch store there. This location is immediately opposite the Benjamin Franklin Hotel.

Save Money

Buy Through Your Jobber
This Prepaid Drop Shipment
Offer On High Grade Brands of
The American Tobacco Company
INCORPORATED

Effective at once and until further notice, we will make prepaid Drop Shipments to retail dealers consisting of four dozen or more of the brands of High Grade Tobaccos, and one thousand or more High Grade Cigarettes of the brands listed in this circular and include

FREE **Five Packages Melachrino No. 9—10s Cork**
WITH EACH UNIT OF
Four Doz. Packages of High Grade Smoking Tobaccos
AND
One Thousand High Grade Cigarettes

The following are the brands on which this Offer applies

Cigarettes
HERBERT TAREYTON
JOHNNIE WALKER
LORD SALISBURY
MELACHRINO No. 4
MELACHRINO No. 8
MELACHRINO No. 9
MILO VIOLETS
OMAR
PALL MALL
PALL MALL SPECIAL
PALL MALL KING'S SIZE
PRETTIEST
NATURAL

Little Cigars
PICCADILLY

High Grade Smoking Tobacco
AMERICAN MIXTURE
ARCADIA
BLUE BOAR
CAPSTAN NAVY CUT (Will's)
CARLTON CLUB
CHAMPAGNE SPARKLETS
E. C. C.'s MIXTURE
GARRICK
HASH BROWN
HAVANA
IMPERIAL CUBE CUT
JOHNNIE WALKER
LATAKIA (Falk's)
LATAKIA (Will's)
LONE JACK
LOUISIANA PERIQUE (Allen & Ginter's)
LOUISIANA PERIQUE (Falk's)
NATURAL LEAF
OLD ENGLISH CURVE CUT
PERSONAL (Pipe Tobacco)
RADIANA
SERENE
HERBERT TAREYTON
THREE STATES
VAPORIA
VINTAGE
YALE MIXTURE

All orders are subject to the following conditions

1—In each unit, there must be included at least four dozen packages of High Grade Smoking Tobaccos consisting of at least three brands and one thousand High Grade Cigarettes or Little Cigars of the brands specified in this circular.

2—When the pound packages of High Grade Tobaccos are included, each three packages will count as two dozen and when the one-half pound packages are included, each six packages will count as two dozen.

3—No gratis will be allowed on any fractional part of a unit as described above.

4—No gratis will be allowed on any quantity in excess of six units.

5—Shipments will be made prepaid by parcel post, express or freight at our option.

6—No shipments will be made in care of our jobbing customers.

7—Orders applying under this offer cannot apply under the terms of any other offer that is now, or may hereafter, be put into effect.

8—In order that this offer may be worked to greater advantage, we will break cartons of High Grade Smoking Tobaccos so that any number of packages may be ordered, but we cannot break cartons of Cigarettes.

9—This offer does not apply to our direct customers or to sub-jobbers or to the retail departments of either, and the privilege of taking orders under the terms of this offer will be withdrawn from any jobbing customer who diverts a shipment to his stock.

All orders are subject to our acceptance and to prices and styles in effect at our factory on date of shipment.

No representative or employee of this Company has authority to change any circular, letter or price list issued by this Company.

Very respectfully,

The American Tobacco Company
INCORPORATED
111 Fifth Avenue, New York

NEWS FROM CONGRESS AND FEDERAL DEPARTMENTS

FROM OUR WASHINGTON BUREAU 622 ALBEE BUILDING

THE Government is liable for the full value of cigarettes and tobacco furnished by the Liggett & Myers Tobacco Company in 1918 under compulsory war orders, it has been held by the United States Supreme Court, including interest to date.

Cigarettes and tobacco claimed by the company to be valued at approximately $500,000 were furnished the Navy and Marine Corps between September 8 and November 23, 1918, under orders placed by authority of the war acts, which authorized the President to place orders for any war necessities. It was provided that no commercial orders should be allowed to interfere with the delivery called for; provisional prices were named which, however, were to have no bearing upon the determination later of the prices to be paid, which were to insure a reasonable profit.

Dissatisfied with the findings of the Navy Department as to the prices to be paid, the company took the case to the Court of Claims, which found the value of the material furnished to be $483,504.30 and that the Government had paid $423,893.96 on account, and gave judgment for the difference of $59,610.34. The company appealed to the Supreme Court, contending that the products were taken under the power of eminent domain and that it was entitled to such additional sum as would produce the equivalent of their value paid at the time of the taking, and that interest at a reasonable rate was the measure of the amount required to be added to make just compensation. This contention was upheld by the court.

Joint Committee on Taxation Holds First Meeting

The first of a series of conferences devoted to technical points in the revenue law, designed to develop data for the consideration of the committees of Congress in the drafting of new tax legislation next fall was held May 10 by representatives of the Congressional Joint Committee on Internal Revenue Taxation, the Treasury Department and the legislative counsel of the House and Senate. Conferences will be held weekly for the next three months.

The first subject taken up was the interest provisions of the 1926 tax law, involving the interest which taxpayers must pay on any amounts due the Government or paid by the Treasury where there have been over-assessments for which refunds must be made. There has been much complaint that the Government does not pay a sufficient amount of interest, since interest ceases to run when acknowledgment is made by the Commissioner of Internal Revenue that refund is due a taxpayer, although actual payment of the refund may not be made for three months or more thereafter.

Census Reports Analysis Shows Large Increase in Use of Luxuries

Analysis of census reports from 1899 to 1923 reveals significant tendencies in the industrial development of the United States during the past quarter-century, it is declared in a study of census figures just prepared for the Department of Commerce by Professor Edmond E. Day, of the University of Michigan, and Woodlief Thomas, of the Federal Reserve Board.

The most striking rates of increase in output have occurred in those industries making goods which are used primarily for recreation and diversion, or which have brought about radical changes in manner of living—cigarettes, automobiles, phonographs, electrical appliances, silk goods and the like. Other industries which show increases more than the average are those affected by the increasing mechanization of production—factory-made articles formerly produced in the home or small shops, and factory machinery and equipment. Industries making staple articles of consumption, such as food and clothing, have shown only moderate increases which to a large degree reflect the growth in population and the increasing mechanization of production rather than any addition to the per capita consumption of these products.

Measured by the physical quantity of goods produced, the factory output of the country increased 163 per cent. between 1899 and 1923, it is declared in the report, with a further increase of about four per cent. between 1923 and 1925. Statistics of the actual physical quantity of products manufactured provide in individual instances the most accurate available measure of growth in production, it is pointed out.

The study shows that the value added by manufacture (total value of products less cost of materials, fuels and purchased electric power) increased 440 per cent. between 1899 and 1923, but these data are influenced to a considerable degree by the marked rise in the general level of commodity prices during that period. The average number of wage earners employed increased by 88 per cent. but this increase understates the actual growth of manufacturing output because of increasing utilization of machinery. For the same reason the increase of 230 per cent. in primary horsepower undoubtedly exaggerates the rate of industrial expansion, it is declared.

Dues to Certain Trade Organizations Are Tax Exempt

Membership dues paid by business men to organizations having for their purpose the gathering of statistics on imports, keeping members advised of tariff

(Continued on page 18)

California Redwood

Helps To Sell Better Cigars

The "seasoning" or drying, of California REDWOOD consists in evaporating the natural moisture in its cellular structure. Each cell then becomes a dead air space.

It is the millions of dead air cells between the annular rings of REDWOOD which give REDWOOD its unusual insulating power.

It is these insulating qualities that make California REDWOOD an exceptional container for cigars. It is not sensitive to severe changes of temperature or atmospheric conditions. Its cells are unclogged by resinous deposits found in most woods.

The extraordinary values of California REDWOOD were little known until recent years. As cigar manufacturers become better acquainted with its remarkable properties, they are insisting more and more on California REDWOOD for cigar containers.

California REDWOOD makes a natural humidor in which to pack cigars, with the assurance that they will reach the smoker in the very best of condition.

The Chicago or New York offices will gladly answer in detail any questions regarding the special qualities of California REDWOOD.

CHICAGO
2073 McCormick Bldg.

The Pacific Lumber Co.
OF ILLINOIS
REDWOOD
"TIME'S ONLY RIVAL"
REG. U.S. PAT. OFF.
332 SO. MICHIGAN AVE. CHICAGO, ILLINOIS

NEW YORK CITY
2314 Pershing Square Bldg.

The Largest Manufacturers and Distributors of California Redwood

LETTERS FROM HENRY TO HIRAM

By Frank Farrington

WHEN ADVERTISING IS ADVERTISING

DEAR HIRAM:—I put my mail beside my plate in the dining room of this little American plan country hotel and I got down to your letter just about the time the fifty-year-old dining room girl passed me the "Apple, berry, mince and lemon pie and tapioca pudding," threat.

I'm glad you haven't been sore at the few things I've had the nerve to tell you already in answer to your asking me what is the matter with your business. I don't want to lose a good customer trying to make him a better one, but I think you'll agree that sometimes the man on the side lines sees some things about the play that the players miss.

Now I know a man whose place of business isn't a store; it's just a merchandise morgue, but he doesn't realize that everything there isn't all right. He wonders why he doesn't do more business, but he takes it all out in wondering and then stops. He isn't doing anything to get more business. He thinks he advertises, but if the stuff he puts in the newspapers is advertising, then Marshall Field's and John Wanamaker's and Filene's are wasting a lot of good money.

Why, listen, Hiram. This bird thinks he is writing an advertisement when he sits down and puts on paper such stuff as this:

DON'T SEND MONEY OUT OF TOWN!

Why send away to a mail order house for goods when you can get better merchandise for the same money at our store?

Who pays the taxes in this town? Do the mail order houses help? Who contributes to the hospital and pays money for our churches? Is it the mail order house?

Do Sears & Roebuck belong to our Chamber of Commerce? Is Montgomery Ward boosting our street fair?

Spend your money where it stays at home and helps local business.

I don't blame that fellow for wanting people to trade at home, and perhaps the questions he asks are fair enough questions. Maybe a hundred per cent. of the money people pay him for merchandise stays right in the home town—if he steals his goods! But what does that have to do with advertising? As I understand it, advertising is to make people want something you have to sell them.

How could that kind of an advertisement make me want to buy anything? One thing it would do would be to make me think it wasn't any of that fellow's business where I bought or what I bought and I'd figure I could buy where I darned please. Another thing. It might set me wondering whether the advertiser was such a helluva public spirited citizen as he'd like me to believe, and I might check up on him and probably I'd find he wasn't the main support of the Chamber of Commerce or of the church either.

Anyway all that stuff hasn't anything to do with advertising because it isn't the least bit of help at getting business.

Now, Hiram, get away from anything like that and get your advertising down to brass tacks. Tell the folks about real, specific things in your stock that are so very attractive that just telling their advantages in the newspaper advertisement is going to make someone want them.

That's one thing that's the matter with your business. You haven't been doing any advertising that amounts to anything. You've paid for space in a newspaper and you've had 'em put a lot of type into it, but do you suppose anybody has been reading the stuff printed there? Not so you'd notice it. It hasn't been telling folks things they wanted to know about goods they might want to buy.

When you sit down to write an advertisement, pick out something you want to sell and then forget all about your being so anxious to sell it and think about the parties that might be interested in buying it and see if you can get their point of view. Then write things that would interest them. And don't forget that the things that might interest you most might not be what would interest buyers most.

For instance, I saw a letter a dealer was sending out to his trade and told all about how he could sell cheaper than anybody else because he bought direct from the manufacturer and got a special rate and he told how that manufacturer operated on a very efficient plan and cut costs to a minimum, and a whole lot more of that talk. And I couldn't help thinking about another letter I'd seen of another dealer who didn't say anything about his buying or about the manufacturer, but it just told what wonderful goods he had in certain lines, and he described them so it would make anybody want to buy them.

I believe that if you want your advertisements to sell goods, you have to make them tell things people want to know about the goods, not a lot of stuff they don't need to know or want to know.

I'll pick up a few good letters and advertisements some of my customers have used and bring them to you when I come. And, while I don't want to boost the game for any other salesman, I'd advise you to get into conversation with every traveling man that comes along and give him a chance to tip you off to what live dealers in other towns are doing.

Get busy on your advertising, Hiram, and make it say something. I'll see you soon.

Yours for biz,

O. HENRY HOFFMAN.

P. S. Let Irene try writing a few ads for you. Maybe she'd be good. You never know when you may have somebody on the force that's a natural hand at doing that sort of thing and would like to learn more about it.

GREEK TOBACCO

ALWAYS an important tobacco-producing country, Greece has become since the Balkan War of 1912-13, and especially after the World War, the paramount source of Oriental tobacco.

Because the regions producing the choicest Oriental tobacco once were incorporated into the Turkish Empire, all tobacco cultivated in the Near East regions came to be known as "Turkish tobacco." Meanwhile, however, Macedonia and Occidental Thrace again became Greek territory. Furthermore, the Greeks who inhabited Asia Minor and who as a result of the campaign in Asia Minor were forced to leave their homes, settled down in Macedonia and Thrace and there established innumerable agricultural colonies. These were mainly refugees from the districts around Smyrna and Trebizonde, and the cultivation of tobacco today forms their sole livelihood.

Thus the soil of Macedonia and Thrace, always propitious to the cultivation of good-quality tobacco, has found the necessary labor to till it. The arrival of this skilled labor has increased the production of fine quality tobacco in Greece to an incalculable degree.

The tobacco production in Greece during 1910 amounted approximately to 14 million kg., during 1914 to 27 million kg., while already in 1920 it had reached the total of 32 million in spite of the fact that Greece was still at war and the country was continually mobilized.

In 1925, after the almost complete installation of the refugees, all finely skilled tobacco growers, the general production rises to 65,564,295 kg.

This prodigious augmentation has made of tobacco Greece's paramount commodity, and today tobacco constitutes fully 55 per cent. of the value of all products exported from Greece. After ten years of war, the first industry to which the Greek Government turned in an attempt to regulate the country's finances, was the tobacco industry. It focussed its attention upon means and ways to better both the production and the trade of tobacco.

Fortunately, general conditions in Greece are quite favorable to any such efforts.

The composition of the soil and the favorable climatic conditions, the rich variety of tobaccos produced in Greece—from the nonexpensive quality accessible to everybody and up to the choicest brand beyond all competition; the ample supply of labor for the cultivation and general manipulation of tobacco; the geographic position of Greece, bathed on all sides by the sea and possessing numerous maritime lines connecting it with the commercial centers of the world—all these factors facilitate the production and trade of tobacco to such a point that the smallest, even if systematic and constant, efforts suffice to make for Greece the reputation of being the most important source of Oriental tobacco.

By creating the Offices for the Protection of Greek Tobacco the Greek Government did not really intend these to spread, by means of propaganda, the fame of Greek tobacco. The quality of the latter is universally known, and their international markets are assured.

The Protection Offices are mainly concerned with the amelioration of quality, particularly of lower grade tobaccos, with the reduction of the cost of tobacco, and with guaranteeing commercial transactions.

Through the settlement in Greece of refugees from Asia Minor and the Black Sea regions, the Smyrna and Samsoun brand of tobacco have been added to the already wealthy variety of Greek tobaccos. This fact coupled to the simultaneous increase of production of the other qualities which always have been cultivated in Greece, makes it possible now for cigarette manufacturers to supply themselves in the Greek market with all the various qualities of tobacco indispensable to their industry.

On the other hand, the well-known advantages of Greek tobacco over all other brands grown in different parts of the world—such as their incomparable taste and flavor, their color, their combustibility and the small percentage of nicotine they contain—all these advantages make the Greek tobacco indispensable to the cigarette manufacturer desiring to be agreeable to his consumers.

Smokers who will have tasted cigarettes prepared with Oriental tobacco, and especially with Greek tobacco, will not fail to notice the difference, in all respects, between such cigarettes and others prepared with immaterially what other kind of tobacco. The cigarettes of Greek manufacture, sold throughout Europe and America, and prepared exclusively with with blends of Greek tobaccos, are able to persuade their smoker, by means of their flavor and their other advantages, of the incomparable quality of Greek tobacco.

To conclude, it must be remembered that "Turkish Tobacco" now grows in Greece. In the past the denomination "Turkish Tobacco" referred to all sorts of Oriental tobacco. Today "Turkish Tobacco" is grown exclusively in Asia Minor, while more than 50 per cent. of the world's entire tobacco output is grown in Greece—and among this is some of the finest quality obtainable in the world and defying all competition.

SALONICA OFFICE FOR THE PROTECTION OF GREEK TOBACCO.

$28 RATE FOR CONNECTICUT HAIL INSURANCE

The board of directors of the Connecticut Valley Mutual Insurance Company, at a meeting held on April 27th in Hartford, fixed the rate for the 1927 hail insurance at $28 an acre.

This is the cash rate and is to be paid at the time the insurance policy becomes in force, otherwise the rate is $30 an acre, payable before March 1st, 1928. All growers not paying cash at the time the insurance becomes in force will also be required to furnish security for the payment of their premiums which will be acceptable to the treasurer.

Those who insured their acreage in 1926 and insure an equal number of acres in 1927 will be allowed a rebate of $5 an acre, and those who insured in 1925 but did not in 1926 will be allowed the same rebate.

At the meeting the following officers were elected: Joseph W. Alsop, president; Levi P. M. Hickey, vice-president; Miss Goldie M. Baker, secretary, succeeding William F. Whitmore, who resigned, and Arthur E. Nelson, treasurer and general manager.

WISCONSIN CIGARETTE TAX KILLED

The Wisconsin State Senate on April 30th killed Senator Howard Teasdale's cigarette tax bill by a vote of 21 to 7, and thus placed themselves on record as being opposed to taxation of this kind.

A cigarette tax bill introduced in the House of Assembly by Assemblywoman Helen Thompson was also killed in the Assembly a short time ago.

Sell your customers something more than "just cigars"

and they'll come back

WHEN you sell a man a Bayuk cigar you are selling him more than just a cigar. You are selling him rich, mellow smoking. For Bayuk cigars are always made from ***ripe tobacco.***

Bayuk never uses any leaves but those at the very center of the tobacco plant, the perfectly ripe leaves. Bayuk never uses bitter ***under***-ripe leaves, or flat, ***over***-ripe leaves, for they usually make poor cigars.

Here's a tip that will help you get repeat sales, the sales that make the profits. Sell your customers ***ripe tobacco*** and all that ***ripe tobacco*** means. It will always bring them back for more. We've been doing it now for thirty years, and for thirty years our sales have been steadily increasing. Try it yourself. You'll find your sales will grow too.

BAYUK BRANDS BUILD BUSINESS

It's Ripe Tobacco! – Every Bayuk Cigar

THIS TOBACCO IS *UNDER*-RIPE — *bitter*

THIS TOBACCO IS *RIPE* — *perfect smoking*

THIS TOBACCO IS *OVER*-RIPE — *flat*

BAYUK CIGARS *Inc.*

P H I L A D E L P H I A

Makers of fine cigars since 1897

Here are the five famous Bayuk brands

PRINCE HAMLET MAPACUBA PHILADELPHIA HAND MADE PERFECTO
HAVANA RIBBON CHARLES THOMSON

L. E. PIERSON ELECTED PRESIDENT OF CHAMBER OF COMMERCE OF THE UNITED STATES

LEWIS E. PIERSON, chairman of the American Exchange, Irving Trust Company, was elected President of the United States Chamber of Commerce at the termination of its fifteenth annual meeting here on May 5.

Judge Edwin B. Parker, of Houston, Texas, and Washington, D. C., was named to fill a newly created position of Chairman of the Board of Directors.

The meeting put forth a series of declarations covering many current economic problems. These resolutions may be summarized as follows:

That no further commitment be made on agricultural policies until a report has been made by the Business Men's Commission on Agriculture, which should be forthcoming within sixty days.

That in view of the Treasury surplus, the corporation income tax should be reduced, the Federal estate tax repealed and the remaining war excise taxes abolished.

That tax administration should be systematized and simplified.

That business men place before the Congressional Joint Committee defects they have found in the tax law and its administration.

That active interest should be continued by the Chamber and its organization members in promoting efficiency and economy in local and State government.

That in view of the explicit statement of Chairman O'Connor of the Shipping Board that the Board does not contemplate investment of public moneys in new ship construction it is necessary only to impress upon the Board the need of placing private shipping in private operation.

That the elimination of wasteful practices and trade abuses be undertaken by the formation in each trade of a joint trade relations committee.

That the work undertaken by the American Law Institute for the reformation of legal procedure be supported.

That postal rates should be revised and that in the revision cognizance should be taken of the principle that policy services should be charged to the general treasury.

That the comprehensive program of the National Conference on Street and Highway Safety should have active support.

That for humanitarian considerations certain children and parents of Americans should be admitted regardless of quota limitation under the immigration law.

That State insurance officials should co-operate to bring about desirable uniformity with reference to insurance regulation.

That the President of the United States be authorized to centralize all public health activities of the Federal Government.

That authority for building and operating toll bridges be granted only upon definite conditions.

NEW UNITED STOCK ISSUE APPROVED

At a stockholders' meeting of the United Cigar Stores Company, held last Thursday, the issuance of $20,000,000 of 6 per cent. preferred stock and the retirement of $3,660,250 of 7 per cent. preferred, and $5,754,000 of 6 per cent. debenture bonds of the United Stores Realty Company, was approved.

A NEW BRAND OF STIMULANTS

By M. L. Hayward

THE tobacco dealer gazed at the stranger's card with a puzzled frown.

"John R. Emery—Stimulants," the card read.

"I don't deal with 'bootleggers,'" the tobacco dealer declared.

"I'm not selling 'moonshine'—I deal in business stimulants," Emery explained.

"What's the idea?" the tobacco dealer demanded.

"I look over your stock—tell you how you can increase your profits—you put my plan into operation and, if it works, you give me half of the extra profits that you make."

"Well, give me a sample tip."

"What are you charging for that line of goods in the right-hand window?"

"$1.75," the tobacco dealer assured him.

"Well, increase the price to $1.90, keep track of your average sales for the last six months, and see if you don't sell just as much at the higher price. If you do, it naturally follows that the extra fifteen cents is clear profit."

"I'll try it," the tobacco dealer agreed, increased the price as suggested, actually made extra profits, and the business "expert" promptly claimed half thereof.

"There was nothing new in your suggestion that any fool couldn't have thought of, there was no consideration for the contract, and the New York courts in a case reported in 195 New York Supplement, 574, ruled in his favor.

"Any fool would know that increasing the price increases the profits, without being told," was the theory of the Court, although not expressed in those words.

"No person can by contract monopolize an idea that is common and general to the whole world," said the Court.

WHAT A CIGAR DOES

In the fire of a cigar is consumed the excitement of the heart and the mind.

The cigar knows how to assuage anxiety and grief and to make them bearable; to smooth out the way to clear, calm reflection, and right action.

Disinterestedly the cigar brings a man nearer to his true self, awakens good and great thoughts and sacrifices its own existence to give life.

The cigar not only consists of tobacco, it is the key to knowledge.—(Krischollek)—From Süddeutsche Tabak-Zeitung.

AMERICAN TOBACCO NEGOTIATIONS

Negotiations are understood to be under way for the relinquishment of the lease of the American Tobacco Company upon the manufacturing assets of the Tobacco Products Corporation to another corporation which would guarantee it a fair return and then concentrate its cigarette business on popular priced blended brands.

Junius Parker, of the American Tobacco Company, when approached on the question of the rumored stock dividend by the American, stated that he had never heard of any suggestion of the dividend.

G. J. BROWN RETURNS FROM WEST

Gerson J. Brown, vice-president of the American Cigar Company, returned to New York City this week from an extended trip to the Pacific Coast.

WHY WOMEN SMOKE

BEATRICE BARMBY, in the April issue of the "Shrine Magazine," undertakes to explain how and why women have learned to smoke cigarettes. She states in the article:

"They learn for a variety of reasons. Because they reason that anything so many people enjoy must, in the end, be pleasant. Because it's the thing to do. Because they won't be beaten. Because they want to taste forbidden fruit."

The World War gets considerable credit (or blame) for inaugurating the custom among the women who served in that great struggle on the other side.

"Few of them came home without having learned to smoke," she says. "And women, as they crowd more and more into jobs that take toll of nerves and muscles, find the soothing qualities of tobacco desirable.

"With a few exceptions, most people do not enjoy their first attempts to smoke. No need of details; they just don't, for reasons painful to recall. Privacy she must have. Privacy for the puffs themselves, privacy for the slow process of struggling back to normalcy, to cheeks white instead of green.

"Nowadays the girl who waits until she goes to college to begin to smoke does have some small chance. Several of the women's colleges, beginning with Bryn Mawr, have officially recognized the fact that their students do smoke, and have set apart places where they may do so.

"The roofs of society houses have witnessed many first puffs. So have the roofs of ordinary homes. Many a girl spent an hour in a dark, parked car, learning to smoke—to the confusion of those censorious souls who assumed, probably, that she was petting."

She also states that the cigarette was practically unknown in America until after the end of the Civil War when Washington Duke returned from the Confederate Army with fifty cents in his pocket and established the tobacco business which has grown to such large proportions today, and out of the profits of which the Duke University is now being built.

CONSOLIDATED CIGAR EARNINGS

Net profit of the Consolidated Cigar Corporation and its subsidiaries for the first quarter of 1927 was $523,629, equivalent, after preferred dividends, to $1.83 a share on the common stock outstanding. This is an increase of fifty cents a share over the earnings for the same period of 1926.

MENGEL COMPANY PROFITS

Profit of the Mengel Company for the first quarter of 1927 is reported as $290,840, after expenses and interest, but before depreciation and federal taxes.

Unfilled orders April 1st totaled $1,825,000 as against $1,615,000 on January 1, 1927.

NO DOUBT 'TIS TRUE

For quite a spell I wasn't well,
Performed no useful service,
The doctor came and fixed the blame,
Said smoking made me nervous.

But scan this verse, there's little worse
From Tampa to Port Jervis,
My rhyme's awry—I'll tell you why
NOT SMOKING makes me nervous.

—*Louisville Courier-Journal.*

NEW CURRENCY CIGAR

Foil Wrapping keeps 'em fresh and makes new customers

5¢

It pays to display them

P. Lorillard Co., 119 W. 40th St., New York

TOBACCO TRADE ORGANIZATIONS

TOBACCO MERCHANTS ASSOCIATION OF UNITED STATES

JESSE A. BLOCH, Wheeling, W. Va. ..... President
CHARLES J. EISENLOHR, Philadelphia, Pa. ..... Ex-President
JULIUS LICHTENSTEIN, New York, N. Y. ..... Vice-President
WILLIAM BEST, New York, N. Y. ..... Chairman Executive Committee
MAJ. GEORGE W. HILL, New York, N. Y. ..... Vice-President
GEORGE H. HUMMELL, New York, N. Y. ..... Vice-President
H. H. SHELTON, Washington, D. C. ..... Vice-President
WILLIAM T. REED, Richmond, Va. ..... Vice-President
HARVEY L. HIRST, Philadelphia, Pa. ..... Vice-President
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WAITT & BOND

Blackstone

CIGAR

Extremely Mild

100% Havana Filler

"BEST OF THE BEST"

OPTIMO CIGARS

Manufactured by **A. SANTAELLA & CO.**
Office, 1181 Broadway, New York City
FACTORIES: Tampa and Key West, Florida

made good

LA PALINA
CIGAR

REVIEW OF IMPORT TRADE

(*Continued from page 4*)

imported from Cuba, the United States has no appreciable import trade in tobacco products. More than 3,000,000 pounds of cigars and cheroots, valued at about $5,000,000 were imported from the Philippine Islands in 1926. Shipments of cigars and cigarettes from Porto Rico in 1926 amounted to 177,501,000 in number valued at $4,898,439 and show a decline of 14 per cent. from the quantity entering in 1925.

The following tables show the imports of leaf tobacco and tobacco products into the United States for the calendar years 1925 and 1926:

IMPORTS OF TOBACCO AND PRODUCTS INTO THE UNITED STATES, BY COUNTRIES, CALENDAR YEARS, 1925 AND 1926.

Total Leaf:

	1925 Quantity Pounds	*1926 Quantity Pounds*
Belgium	22,311	45,310
Germany	929,273	759,895
Bulgaria	346,839	498,884
France	.....	12,865
Italy	10,331,783	10,763,887
Netherlands	6,304,236	6,399,101
Portugal	.....	2,770
Spain	.....	1,027
Greece	22,957,636	13,712,521
United Kingdom	28,926	101,362
Turkey, European	1,656,552	4,293,689
Yugoslavia	.....	423
Canada	23,155	25,157
Mexico	18,012	557
Jamaica	9	.....
Trinidad	.....	2,848
Other Br. W. Indies	586	10,914
Cuba	23,017,552	24,291,182
Dominican Republic	13,184	.....
Haiti	1,641	.....
Virgin Islands	70	.....
Argentina	.....	102,336
Brazil	62	.....
Colombia	375	112
Peru	.....	690
British India	6,380	154,692
China	15,808	10,544
Hongkong	25,151	.....
Palestine	320,479	11,060
Syria	.....	165,069
Persia	45,054	26,622
Java and Madura	751	12
Other D. E. Indies	3,620	2,020
Japan	1,820	.....
Philippine Islands	1,165,814	908,309
Turkey, Asiatic	10,435,609	5,518,486
Russia, Asiatic	190	.....
Egypt	16,330	82,022
Portuguese Africa	1,224	1,289
Total	77,690,432	67,905,655

Cigarettes:[1]

Product of the Philippine Islands	2,258	38,311

[1] Small quantities of cigarettes imported from other countries are included with "other manufactured tobacco."

Total Leaf:

	1925 Quantity Pounds	*1926 Quantity Pounds*
Cigars and Cheroots:		
Product of the Philippine Islands	3,225,868	3,021,298
Austria	28	30
Belgium	2,482	3,090
France	.....	1
Germany	173	48
Italy	1,325	89
Malta, Gozo, and Cyprus Islands	.....	79
Netherlands	527	1,658
Switzerland	1	.....
United Kingdom	160	138
Canada	9	340
Nicaragua	.....	130
Mexico	134	75
Jamaica	.....	144
Cuba	512,491	418,287
Dominican Republic	.....	3
Brazil	112	88
Egypt	.....	127
Total	3,743,310	3,445,625
Other Manufactures:		
Austria	1,754	1,195
Azores, and Madeira Is.	1,357	578
Belgium	11	125
Czechoslovakia	64	194
Denmark and Faroe Is.	11	1
Estonia	462	.....
Finland	.....	71
France	768	770
Germany	856	918
Greece	8	258
Irish Free States	360	662
Italy	30,224	32,425
Malta, Gozo and Cyprus Islands	.....	61
Netherlands	1,180	997
Russia, European	89	47
Sweden	.....	6
Switzerland	25	2
Turkey, European	15	265
Canada	33,337	60,477
United Kingdom	67,498	71,678
Salvador	.....	275
Mexico	69	39
Cuba	8,105	6,479
China	1,891	12,294
Hongkong	102,650	173,836
Japan	208	3,117
Persia	.....	2,688
Palestine	36	.....
Syria	.....	131
Russia, Asiatic	120	.....
Egypt	4,300	5,075
Algeria and Tunisia	.....	15
Total	255,398	374,679

Louis Kramer and Harry Bayuk, of Bayuk Cigars, Inc., and C. H. Hipple, leaf tobacco dealer, of North Third Street, were visitors in Hartford, Conn., last week.

Classified Column

The rate for this column is three cents (3c.) a word, with a minimum charge of seventy-five cents (75c.) payable strictly in advance.

FOR SALE

TWO LIBERMAN BUNCH MACHINES IN FIRST-CLASS working order for sale. Price $500 each. f. o. b. Tampa, Fla. **Address Ramon Alvarez & Co., P. O. Box 405, Tampa, Fla.**

TWO MILLER, DUBRUL & PETERS POWER SCRAP Bunch Machines; in perfect working order; for sale at $200.00 each. Maximo Grahn & Son, 409 W. Fortune Street, Tampa, Fla.

SITUATION WANTED

CIGAR FACTORY SUPERINTENDENT—Practical, trained with big company. A practical cigarmaker—hand-work, suction and fresh-work machines. Willing worker. Address Box 501, c/o "The Tobacco World."

WANTED TO BUY

JOB LOT CIGARS WANTED. ANY QUANTITY, ANY condition; wormy or dry. Send samples with lowest price and quantity and style of packing. J. B. Cigar Co., 35 South Third St., Philadelphia, Pa.

The Tobacco World
Established 1881

VOLUME 47 MAY 15, 1927 No. 10

TOBACCO WORLD CORPORATION
Publishers
Hobart Bishop Hankins, President and Treasurer
Gerald B. Hankins, Secretary

Published on the 1st and 15th of each month at 236 Chestnut Street, Philadelphia, Pa.

Entered as second-class mail matter, December 22, 1909, at the Post Office, Philadelphia, Pa., under the Act of March 3, 1879.
PRICE: United States, Canada, Cuba and Philippine Islands, $2.00 a year. Foreign, $3.50.

OUR HIGH-GRADE NON-EVAPORATING
CIGAR FLAVORS
Make tobacco mellow and smooth in character and impart a most palatable flavor
FLAVORS FOR SMOKING and CHEWING TOBACCO
Write for List of Flavors for Special Brands
BETUN, AROMATIZER, BOX FLAVORS, PASTE SWEETENERS
FRIES & BRO., 92 Reade Street, New York

Tobacco Merchants' Association Registration Bureau, 5 Beekman Street NEW YORK CITY

Schedule of Rates for Trade-Mark Services Effective April 1, 1916.

Registration,	(see Note A),	$5.00
Search,	(see Note B),	1.00
Transfer,		2.00
Duplicate Certificate,		2.00

Note A—An allowance of $2 will be made to members of the Tobacco Merchants' Association on each registration.

Note B—If a report on a search of a title necessitates the reporting of more than ten (10) titles, but less than twenty-one (21), an additional charge of One Dollar ($1.00) will be made. If it necessitates the reporting of more than twenty (20) titles, but less than thirty-one (31), an additional charge of Two Dollars ($2.00) will be made and so an additional charge of One Dollar ($1.00) will be made for every ten (10) additional titles necessarily reported.

REGISTRATIONS

CHRYSLER:—44,953. For cigars. February 24, 1927. F. N. Marx, Jacksonville, Fla.

THE MANXMAN:—44,954. For all tobacco products. March 28, 1927. St. Francis Cigar Mfg. Co., San Francisco, Cal.

REWODA:—44,955. For twist tobacco. March 21, 1927. Carthage Tobacco Works, Carthage, Tenn.

ODIVO:—44,956. For pipes and smoking articles. April 29, 1927. Canadian Tobacco Co., Fall River, Mass.

BLOCH'S SPECIAL MIXTURE:—44,957. For smoking tobacco. February 28, 1927. Walter Bloch, Chicago, Ill.

WONDER-GROWTH:—44,958. For all tobacco products. May 4, 1927. J. K. Long, Versailles, Ohio.

TRANSFERS

DUSTY CHOW:—44,926 (Tobacco Merchants Association). For all tobacco products. Registered April 4, 1927, by Consolidated Litho. Corp., Brooklyn, N. Y. Transferred to Willis H. Grimm, Windsor, Pa., May 4, 1927.

RUSTY CHOW:—44,927 (Tobacco Merchants Association). For all tobacco products. Registered April 4, 1927, by Consolidated Litho. Corp., Brooklyn, N. Y. Transferred to Willis H. Grimm, Windsor, Pa., May 4, 1927.

DAMON & PYTHIAS:—24,199 (Tobacco World). For cigars, cigarettes, cheroots, stogies, chewing and smoking tobacco. Registered March 27, 1912, by Louis C. Wagner & Co., New York, N. Y. Transferred to Import Litho. Co., New York, N. Y., and re-transferred to Julius Fernbach & Co ., Chicago, Ill., May 7, 1927.

LA TAMPANIA:—24,351 (Tobacco Leaf). For cigars, cheroots and cigarettes. Registered December 3, 1902, by Roland A. Wilson, Tampa, Fla. Transferred to F. W. Sommerfeld, Tampa, Fla., April 20, 1927.

LA DIGINIDAD:—42,248 (Tobacco Merchants Association). For cigars, cigarettes and cheroots. Registered August 30, 1921, by Clementi & Loiacona, New York, N. Y. Transferred by Domenick Loiacona, successor to Clementi & Loiacona, to E. L. Santos, Stapleton, S. I., April 21, 1927.

ALL JACKS:—24,809 (Tobacco World). For cigars, cigarettes, chewing and smoking tobacco. Registered August 20, 1912, by The Moehle Litho. Co., Brooklyn, N. Y. Transferred to Bosch Brothers, New York, N. Y., February 26, 1927.

News from Congress

(Continued from Page 8)

legislation and similar activities are proper deductions from gross income as ordinary and necessary business expenses, it is held in a decision just rendered by the United States Board of Tax Appeals.

The decision of the board reversed the action of the Commissioner of Internal Revenue in refusing to allow deductions for contributions to the American Protective Tariff League and the League of Industrial Rights, the latter an organization having for its objective the prevention of labor troubles.

Tax Collections Increase

An increase of $15,187,684 in tax collections for the first three-quarters of the current fiscal year, as compared with the corresponding period last year, is shown by figures just made public by the Bureau of Internal Revenue, setting the total collections from July 1, 1926, to March 31, 1927, at $2,128,057,864, against $2,112,870,180 for the same period of the preceding fiscal year.

This increase represents the favorable balance derived from the increase of $227,220,577 in income tax collections after deducting the $212,032,893 decrease in the collections from miscellaneous taxes. Income tax collections up to March 31, last, aggregated $1,647,256,895, while miscellaneous tax collections totaled $480,800,969.

Tax collections for the month of March totaled $566,360,006, as compared with $572,192,925 for the same month last year, a decrease of $5,832,918. Income tax collections for the month were $512,302,014, an increase of $8,160,658, and miscellaneous tax collections were $54,057,992, a decrease of $13,993,576.

A. KAUFFMAN & BRO. INC.
YORK, PA.
ESTABLISHED 1893
MANUFACTURERS OF
CIGAR BOXES AND CIGAR BOX LUMBER
WE SPECIALIZE ON
GOLD LEAF WORK

MANCHESTER FACTORY REOPENS

THE factory of the Manchester Cigar Company, at Lamour Street, and the Maryland and Pennsylvania Railroad, York, Pa., has reopened after being closed for the past six months. The factory will accommodate six hundred workers and as many as can be obtained will be given employment at once, making cigars to retail at two for five cents.

The Manufacturers' Binder Company, a subsidiary of the Manchester Cigar Company, manufacturing binders for export, has also resumed operations.

Pan-American Conference Recommends Lower Tariffs

Gradual reduction of high customs duties in the various countries of the Americas is urged in resolutions adopted by the third Pan-American Commercial Conference at its recent meeting in Washington. High freight rates to Cuba were criticised and it was recommended that the passport requirements be waived as to nationals of the Pan-American countries.

Reductions in such high duties as may prevail in the various republics of the western hemisphere, it was declared by the conference, will materially advance the development of American commercial intercourse, as would also a modification of the passport requirements.

Freight rates to Cuba were denounced by delegates from that country as so high as to be rank discrimination, raising a barrier between the United States and Cuba and resulting in excessive prices for commodities purchased by the people of the latter country. An effort was made to have the conference go on record as opposed to the present level of rates, which was unsuccessful.

BUYERS' GUIDE

CIGAR BOXES

NIC. ALTHAUS CO
MANUFACTURERS OF HIGH GRADE CIGAR BOXES
CEDAR, SAW AND PLANING MILLS
LABELS, RIBBONS, CIGAR MAKERS SUPPLIES
TEL. ASHLAND 6342 ESTABLISHED 1875
637-641 EAST 17 ST. NEW YORK

F. BRECHT'S SONS
CIGAR BOXES
109 N. Orianna Street
PHILADELPHIA, PA.

Monroe Jarrett Sons
WOODEN CIGAR BOXES
TRADE JARSO MARK
Randolph and Jefferson Streets
Philadelphia, Pa.

CIGAR BOXES
Dependable service—Quality packages—to meet any requirement in the Wooden Containers for Cigars
The WOODEN package is the retainer of AROMA from Factory to Consumer
The Buckley Cigar Box Co., 24 Vine St., DESHLER, OHIO.
Ashes and cinders from cigars are a fatal error in a food shop
The Buckley Box Co., 1106 West Town St., COLUMBUS, OHIO.

PERFECT LITHOGRAPHY
CIGAR LABELS BANDS
American Box Supply Co.
2309 Russell Street Detroit, Mich.
Corner of Grattot Street
Exclusive Selling Agents For
THE CALVERT LITHOGRAPHING CO.

Colorgraphic
LABELS-BANDS-ADVERTISING
WINDOW TRANSPARENCIES
Quality Service
AMERICAN LITHOGRAPHIC COMPANY
NINETEENTH STREET & FOURTH AVENUE—NEW YORK
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ALL OF THE OLD ORIGINAL
Maccoboys—Rappees—High Toasts
Strong, Salt, Sweet and Plain Scotchs
MANUFACTURED BY
GEORGE W. HELME CO., 111 Fifth Ave., New York

SMOKE
DILL'S BEST
"It's A Mighty Fine Pipe Tobacco"
If your jobber is unable to supply you, write us direct and state size desired. Give us the name and address of your jobber.
10c 15c 25c 75c $1.50 SIZES
J. G. DILL CO. Richmond, Va.

Taking Hurdles

YOU CAN'T GET OVER UNLESS YOU HAVE A GOOD MOUNT

Are you sitting tight and pretty? Is there enough profit in your cigar trade to put you over the top?

YOU CAN'T GET ON WITHOUT IT

Today Manila is sending to the market beautiful, handmade, longfiller cigars that cannot be duplicated in workmanship for twice the price.

Characteristic of the standard Manila cigars at popular prices are exceptional mildness and a free burn, a joy to men who want to smoke a lot.

THERE IS MONEY IN MANILAS

Booklet, List of Importers and Factory Agents on Application

THE MANILA AD. AGENCY

C. A. BOND, Manager

15 William Street, New York City

JUNE 1, 1927

VOLUME 47 — No. 11

THE TOBACCO WORLD

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The Public Shows Increasing Preference For A Good Mild Cigar---

Year after year sees the increasing popularity of the so-called "Mild Havana" type of cigar. There is no doubting this trend of the public taste.

And year after year sees the increasing use by manufacturers of Porto Rican Tobacco, for its free-burning, smooth, pleasantly aromatic leaf used exclusively in the filler or blended with other tobaccos gives that decided "Havana" flavor without that objectionable "Havana" strength.

No tobacco in the world combines so many essentials to a GOOD MILD Cigar as Porto Rican.

Grown in an American possession, and admitted duty-free, it permits the production of a better value at a lower price to the consumer.

The Government of Porto Rico, as a protection for all buyers of its genuine native tobacco, requires that a Guarantee Stamp be affixed to all tobacco or tobacco products originating in Porto Rico. Look for these stamps in all your purchases.

Write for booklet containing full information on Porto Rican Tobacco.

Address your communications to

GOVERNMENT OF PORTO RICO

TOBACCO GUARANTEE AGENCY

1457 BROADWAY — *F. LINARES, Agent* — NEW YORK, N. Y.

PUBLISHED ON THE 1ST AND 15TH OF EACH MONTH AT 236 CHESTNUT ST., PHILA., PA.

PACKED IN WOOD—THEY'RE BOUND TO BE GOOD

Wooden Boxes make any fair cigar a better cigar and any good cigar better still. WHY?

Wooden Boxes absorb the excess moisture but prevent the product from becoming over-dry.

They also add to the cigar's own aroma the natural mellow fragrance of the wood.

After all nothing satisfies like a good cigar

The Best Cigars Are Packed in WOODEN BOXES

Volume 47

THE TOBACCO WORLD

Number 11

Established 1881

A SEMI-MONTHLY

For the Retail and Wholesale Cigar and Tobacco Trade

$2.00 a Year | PHILADELPHIA, JUNE 1, 1927 | Foreign $3.50

N. C. L. T. A. CONVENTION NEXT WEEK

THE ANNUAL convention of the National Cigar Leaf Tobacco Association will be held next week in New York City and the usual large attendance is confidently expected.

The convention convenes on Monday morning, June 6, in the assembly room of the Merchants Association, in the Woolworth Building, 233 Broadway, at 10 o'clock, for a two-hour business session. At 12.15 buses will leave the Woolworth Building for the Salisbury Golf Club, where luncheon will be served, and the afternoon may then be spent in indulging in your favorite sport—golf, cards, etc. A beefsteak dinner will be served at the club at 7 P. M., and buses will return from the club at 11 P. M. On Tuesday the convention will convene at the Woolworth Building at 10 A. M. and remain in session until all business is disposed of. The annual banquet will be held at 7 P. M. on Tuesday at the Waldorf Hotel, Fifth Avenue and Thirty-fourth Street. An interesting and pleasant time is assured all who attend the convention.

R. J. REYNOLDS TO MOVE JERSEY CITY PLANT

It was announced at Winston-Salem, N. C., last week that officials of the R. J. Reynolds Tobacco Company had decided to move the manufacturing equipment of their Jersey City plant to Winston-Salem and also the manufacturing department of their Richmond, Va., plant.

It is understood the leaf department of the Richmond plant will not be disturbed, and the building at Jersey City will in the future be used for warehouse purposes.

ANTI-TOBACCO LEAGUE WILL SEEK TO INFLUENCE LEAGUE OF NATIONS.

The world's congress of the International Tobacco (or Anti-Tobacco) League will meet in Prague July 2d to 5th, and an invitation has been extended to the Council of the League of Nations to hold their congress at Prague, with the chief object, it is understood, to prevail upon the League of Nations to secure international agreements for the protection of youth against the evils of tobacco.

INTERNATIONAL CIGAR MACHINE ORDERS

It is reported in Wall Street circles that the International Cigar Machinery Company has orders on hand for approximately 700 new cigar machines. The number of machines in operation increased by 109 per cent. during the period from January 1, 1925 to March 31st, 1927.

AMERICAN SUMATRA POSITION IMPROVES

THE financial condition of the American Sumatra Tobacco Corporation, which was recently reorganized shows marked improvement during the past six months. Current assets exceed $2,000,000 and current liabilities are less than $17,000. Cash and call loans about $525,000.

The 1926 Florida crop has been sold and less than 3000 bales of the Connecticut crop is unsold, and it is expected the Corporation will show net earnings equivalent to $7 a share on the common stock for the current fiscal year, which ends on July 31st, 1927.

"BOOTLEG" CIGARS ANNOY HONOLULU

Complaints are being made by importers of Manila cigars at Honolulu that a large quantity of cheroots without stamps of any kind are getting through the customs in the Hawaiian Islands and are sold at very low prices in Honolulu.

These cheroots are open at both ends, and the old-fashioned Manila smoke that was not permitted for export when the tobacco inspection law was passed by the Philippine Legislature in 1916.

An effort will be made by the United States Government to prevent this illicit sale of Manila cigars on American territory.

HAIL STORM DAMAGES CONNECTICUT SHADE

A heavy wind and hail storm visited the section in the vicinity of Hartford, Conn., last week and did considerable damage to shade cloth which had been placed over the tobacco fields. Damage in the vicinity of Windsor was estimated at $25,000, and in some places where the tobacco plants had been set out in the fields, these were destroyed and will have to be replaced.

Cold and rainy weather has retarded the planting to some extent.

PHILIPPINE TOBACCO CROP

Latest advices from the Cagayan Valley are to the effect that the tobacco crop for 1927 will be from thirty to forty per cent. less than last year. The quality, however, is very fine, some packers predicted that it will excel the tobacco of 1926.

The shortage is attributed to the late planting and the lack of rain. Some planters who were fortunate enough to plant earlier, report a splendid stand of tobacco. As a result of the small crop prices for prime cigar leaf at Manila have advanced during the past two or three weeks.

ALCOHOL PERMITS RECALLED

ACTING Commissioner of Prohibition, Roy A. Haynes, has announced that effective June 1st, specially denatured alcohol Formula No. 4 prepared from alcohol of over 150 degrees proof will no longer be permitted to be withdrawn for use in the manufacture of cigars, or fluids, sprays, or other liquids designed or intended for use in the manufacture of cigars.

He states:

"In all cases where Special Formula No. 4 prepared from alcohol has been authorized for use heretofore in the manufacture of cigars and fluids, sprays, or other liquids designed or intended for use in the manufacture of cigars, administrators may authorize the use of rum denatured in accordance with Formula No. 4 or alcohol of not over 150 degrees proof having the characteristic congeneric constituents of rum of like proof, denatured in accordance with Formula No. 4, for the specific uses and formulas heretofore approved."

COLLINGSWOOD UNITED AGENCY MOVES

William Fox, who operates the United Cigar agency in Collingswood, N. J., moved his business from the corner of East Collings and Haddon Avenues to No. 737 Haddon Avenue last week, where he is now doing business in the usual way. The transfer of stock and fixtures was made in the evening with practically no interruption of business.

The move was made necessary on account of the excessive rent at the old location, and while the present quarters are a trifle smaller, this fact will be more than compensated for by the difference in the overhead expenses.

A new and elaborate soda fountain has been installed in the new store, and Mr. Fox also handles all the popular magazines.

EISENLOHR ENLARGING YORK FACTORY

Work has been started on the enlarging of the Otto Eisenlohr & Brothers, Inc., factory on Beaver Street, at York, Pa., and plans call for a brick and steel structure six stories in heighth. The addition will be seventy-six feet long and sixty-eight feet wide and cost approximately $50,000.

It is expected that the addition will be ready for occupancy about October 1st, and will accommodate four hundred additional workers. The present building employs four hundred workers. When the addition is complete and operations in full swing the Eisenlohr Company will make 4,000,000 cigars a week in the two York factories.

BERNARD SCHWARTZ CHICAGO BRANCH CLOSED

The Chicago distributing branch of the Bernard Schwartz Corporation, manufacturers of "R. G. Dun" cigars, has been closed and in the future five salesmen will cover the trade and all orders will be shipped direct from the factory in Detroit.

The branch was opened in Chicago about five years ago and the company has expended a large amount of money in newspaper and bill board advertising, besides maintaining a large sales force.

ENCOURAGING OUTLOOK FOR BAYUK'S

WHEN Sam Bayuk, President of Bayuk Cigars, Inc., returned from Europe last week he stated that he would be disappointed if the earnings of the Company during the year 1927 were not equivalent to $12 a share on the common stock outstanding.

Mr. Bayuk has been attending the Sumatra tobacco inscriptions in Amsterdam in the interests of his company.

ROLLS 1500 ITALIAN CIGARS A DAY

Mrs. Josephine S. Randazzo, of Christian Street, is an expert in the manufacture of Italian Toscana cigars, sometimes rolling 1500 cigars in one day. She has been making cigars for the past eighteen years, having begun when only eight years of age.

Her father was a cigar-maker in his native land and taught all of his eight children the art. Three of them have established themselves in businesses of their own, and five of them are still working at the trade.

Mrs. Randazzo explains that "you spread a dampened leaf flat on the board and smear it with paste. Then you roll some of the scrap tobacco that is held in your lap until it forms a rough cylinder, and roll the leaf neatly over it and cut off the ends, and there you are."

She explains she has never smoked them herself as they are intended for the men folks, and are too strong for any but seasoned smokers.

The toscana is more popular than the napoletani she say, and is also not so difficult to make, as one end of the napoletani must be folded in instead of being cut off.

ANGORA CIGARETTE PAPER FACTORY

According to reports from Angora, a certain Ferid Bey, former inspector of finances, now head of a group of Turkish capitalists, has proposed to the Government the erection of a factory for the production of cigarette paper in Angora, reports Trade Commissioner William E. Nash to the Tobacco Section of the Department of Commerce. If erected the factory will demand exclusive rights in supplying the Government tobacco Regie. In fact, the company will attempt to obtain monopoly rights for the manufacture of cigarette paper in Turkey. The report is interesting, not so much for any action that may be taken thereon, as for the indication of monopoly idea so widespread and so much on the increase in Turkey. Ferid Bey is stated to have taken no definite action as yet.

KENLEY GETS STAND IN NEW BUILDING

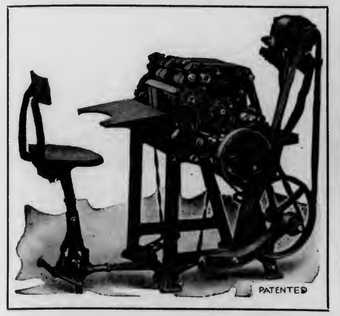
The cigar stand privileges in the new Fidelity-Philadelphia Building, now being erected on South Broad Street, between Walnut and Sansom Streets, has been awarded to the M. J. Dalton Company, which company was recently purchased by Kenley, Inc. The new stand will be one of the finest in the city.

LOUIS ALEXANDER GOES TO SAN FRANCISCO

Louis Alexander, who is well known among cigar manufacturers here, has accepted a position in San Francisco with Dingman, Van Dyke & Company, who are the manufacturers of the "Valmont" cigar, and left this city last week to take up his new duties on the Pacific Coast.

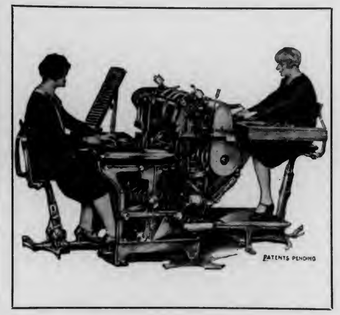
Three Profit Aces—

IN THE CIGAR BUSINESS



MODEL M UNIVERSAL
Tobacco Stripping Machine
PRICE COMPLETE
$625

MODEL L UNIVERSAL
Scrap Bunch Machine
PRICE COMPLETE
$850



MODEL T UNIVERSAL
Long Filler Bunch Machine
PRICE COMPLETE
$1750

[Prices quoted are complete with Individual Motor, Drive Equipment and Chairs ready to start work. Cash or easy time payment terms. F.O.B. Newark, N.J., U.S.A.]

THE Universal Model M Stripping and Booking Machine, the Model L Scrap Bunch Machine and the Model T Long Filler Bunch Machine, represent the most modern and practical developments in cigar making machinery. Because they make possible quantity production at low cost, they are proving big money makers to manufacturers of the various grades of cigars for which they have been built.

These machines have been refined to point of speed, accuracy and durability that assures long life combined with highest efficiency. Union Shops, Open Shops—large and small factories everywhere—are adopting them because of their great economy and savings over hand labor.

Let us prove the economy and profit possibilities of these machines in your own factory under your own supervision and working conditions.

WE REBUILD and bring completely up to date old, belt-driven type Model M Stripping Machines for which our charge is $250. All rebuilt Model M Machines are guaranteed as to workmanship and materials for the period of one year. This is identical with our guarantee on all new Universal Machines.

SEND FOR ILLUSTRATION AND PRICE SHEETS

Universal Tobacco Machine Co.

40 EAST 34TH STREET, NEW YORK, N. Y.
Factory: NEWARK, N. J.

PHILADELPHIA.

EFFORT WILL BE MADE TO ORGANIZE TOBACCO SALESMEN IN PHILADELPHIA

ON Saturday evening, June 4th, there will be a meeting, to which all salesmen engaged in the cigar and tobacco industry are invited, for the purpose of effecting an organization of a local chapter of the National Board of Tobacco Salesmen's Associations.

Abe Brown, third vice-president of the National Board, and chairman of the New Jersey and Pennsylvania regional district has been delegated to meet with the salesmen from Philadelphia, and extend to all those present at the meeting on Saturday evening the privilege of becoming charter members of the local branch.

Those interested are invited to communicate with Mr. Brown at 143 Liberty Street, Long Branch, N. J., or the association headquarters at 73 Warren Street, New York City.

KENLEY PURCHASES BUILDING

The four-story building at 1533 Chestnut Street, has been purchased by Kenley, Inc., cigar retailers and jobbers, with headquarters at 1207 Walnut Street. The property was held for sale at $500,000 and runs through to Ranstead Street. The Kenley company recently opened a branch retail store there and plans to occupy the entire first floor. The distributing branch and retail store at 1207 Walnut Street, will be continued as will also the retail store at Fifth and Chestnut Streets.

HOLT GETS QUANTITY OF CUBAN CIGARS

Arthur Holt, of the Holt Cigar Company, 14-16 South Broad Street, has just closed a deal for 200,000 imported Cuban cigars which will soon be placed on sale at special prices. The Holt Cigar Company does a large and successful business in discontinued sizes of quality cigars at cut prices.

ADOLPH LOEB OFF FOR EUROPE

Adolph Loeb, leaf tobacco dealer of North Third Street, plans to sail for Europe on the S.S. "Resolute" next week.

UNITED BUYS CORNER AT FIFTY-SECOND AND GIRARD

THE CORNER property at Fifty-second Street and Girard Avenue has been sold to the United Cigar Stores Company by Mastbaum Brothers & Fleisher, representing Isaac Dluge and David and Abraham Levin. The property is 25 feet by 80 feet and was held for sale at $115,000. It is assessed for tax purposes at $70,000. The United Cigar Stores Company has been the occupant of the building for some time.

FATHERS' DAY PACKAGE POPULAR

Following the announcement of a special Fathers' Day packing of "Dutch Master" cigars by the Consolidated Cigar Corporation, the local factory was swamped with orders for the special package and all efforts are being concentrated on it in order that none will be disappointed.

Production in the Moore Street factory has been practically doubled.

LOUIS KING COMPANY INCREASES STOCK

The Louis King Cigar Company, of Hartford, Conn., manufacturers of "King Perfecto" cigars, has increased their authorized capital stock to $130,000. Additional shares of stock have been issued of $50 par value. The Louis King Cigar Company, operates a branch factory on Bank Street, this city.

YAHN & McDONNELL FEATURE BEN WADE PIPE

The hotel stands operated by Yahn & McDonnell, as well as their other retail stores are featuring the Ben Wade pipes with gratifying success. An extensive advertising campaign will be inaugurated shortly, which will further popularize this pipe with the smoker.

EISENLOHR PRESIDENT RETURNS

John J. Rogers, president of Otto Eisenlohr & Bros., Inc., has returned to Philadelphia following a trip to Europe where he attended the Sumatra inscriptions in Amsterdam. Mr. Rogers returned from Europe on the S.S. "Mauretania."

One of a Camel Cigarette series now running nationally in the magazines

No half-way verdict—Camel is supreme

THE American people have had many favorites. But there's never been a choice like Camel.

Camel is the most popular cigarette this nation ever had. Millions unite to place it first, and there's no comparison. Camel is supreme.

There must be reasons back of such a preference. There must be mountain-high quality in this famous cigarette to make millions join in saying, "I will have only Camel."

That is true. Camel quality is just as supreme as its leadership. In Camel, no substitute has ever been made for quality. No compromise has ever been made with expense. For Camels, the world's largest tobacco organization buys the choicest Turkish and Domestic tobaccos grown. There simply are no better tobaccos or blending.

If you don't yet know that supreme tobacco enjoyment, try Camels. All the taste and fragrance, all the mild and mellow pleasure you ever hoped to find! We invite you to compare them with any cigarette made, regardless of price.

"*Have a Camel!*"

R. J. REYNOLDS TOBACCO COMPANY, WINSTON-SALEM, N. C.

©1927

NEWS FROM CONGRESS AND FEDERAL DEPARTMENTS

FROM OUR WASHINGTON BUREAU 622 ALBEE BUILDING

Cigars Offer Less Fire Hazard Than Cigarettes

CIGARS offer a considerably lower fire hazard than do cigarettes, it has been determined by the Bureau of Standards, which is conducting a series of tests on the fire hazard of matches and smoking.

During April 205 ignition tests were made with cigars of typical sizes, the results indicating a somewhat lower hazard than for cigarettes. The latter, when once ignited, will generally burn up completely, while cigars will go out in about one-fourth the time required for completely consuming cigarettes, and only from one-half to three-fourths inch of the cigar will be burner.

When placed on pads of combustible materials with applied air currents of two to nine miles per hour, the percentage ignition was also considerably lower with burning cigars than with cigarettes.

Tax Revision at Next Session Will Depend on Conditions at That Time

Recommendations for tax revision will be based on conditions existing when Congress convenes next December, and no predictions can be made at this time as to the extent of the cuts, visitors to the White House have been told in response to inquiries as to the views of the President.

It has been indicated by the President that the recommendations in his next annual message, based upon the situation as viewed by the head of the Treasury Department, will depend largely upon the extent of the surplus, its sources, the conditions prevailing at the time, and the amount of money which will be needed for reconstruction and protective work along the Mississippi River as a result of the present flood. A large part of the Government's income is now derived from the corporation tax, and is subject to fluctuations with the ebb and flow of business, and the industrial situation next winter, therefore, will be an important factor in considering tax reduction.

Must Furnish Proof of Worthless Notes Charged Off for Tax Exemption

Tobacco manufacturers or dealers taking notes as evidence of indebtedness to them, which notes are later found to be worthless and are charged off, must furnish, in support of their claim for the deduction of such notes from gross income, satisfactory evidence to show that there has been failure after proper efforts to collect or that investigation shows the notes charged off to be worthless, it is held in a decision just rendered by the United States Board of Tax Appeals. The mere fact of charging off notes, the board held, is not sufficient evidence of their worthlessness.

The board has also served notice that all questions raised in tax appeals cases must be noted in the original petition or in an amendment thereto if they are to be given consideration. Any question discussed orally at a hearing or on brief, when not pleaded in the original petition or raised by proper amendment thereto, will be disregarded, it was ruled.

Price of Merchandise Without Discount Must Be Used as Basis for Duty Collection

Discounts from list prices allowed by foreign manufacturers to American importers of pipes and other commodities may not be taken as a deduction from the value of merchandise dutiable on the ad valorem basis, it is held by the United States Court of Customs Appeals in a decision just rendered.

Evidence submitted during the hearing of the case showed that discount was allowed to some importers, who rated as wholesalers selling to others, and not to other importers, who sold direct to consumers. The Court held that the price of the merchandise in the usual wholesale quantities, without discount, was the proper basis for the assessment of duty.

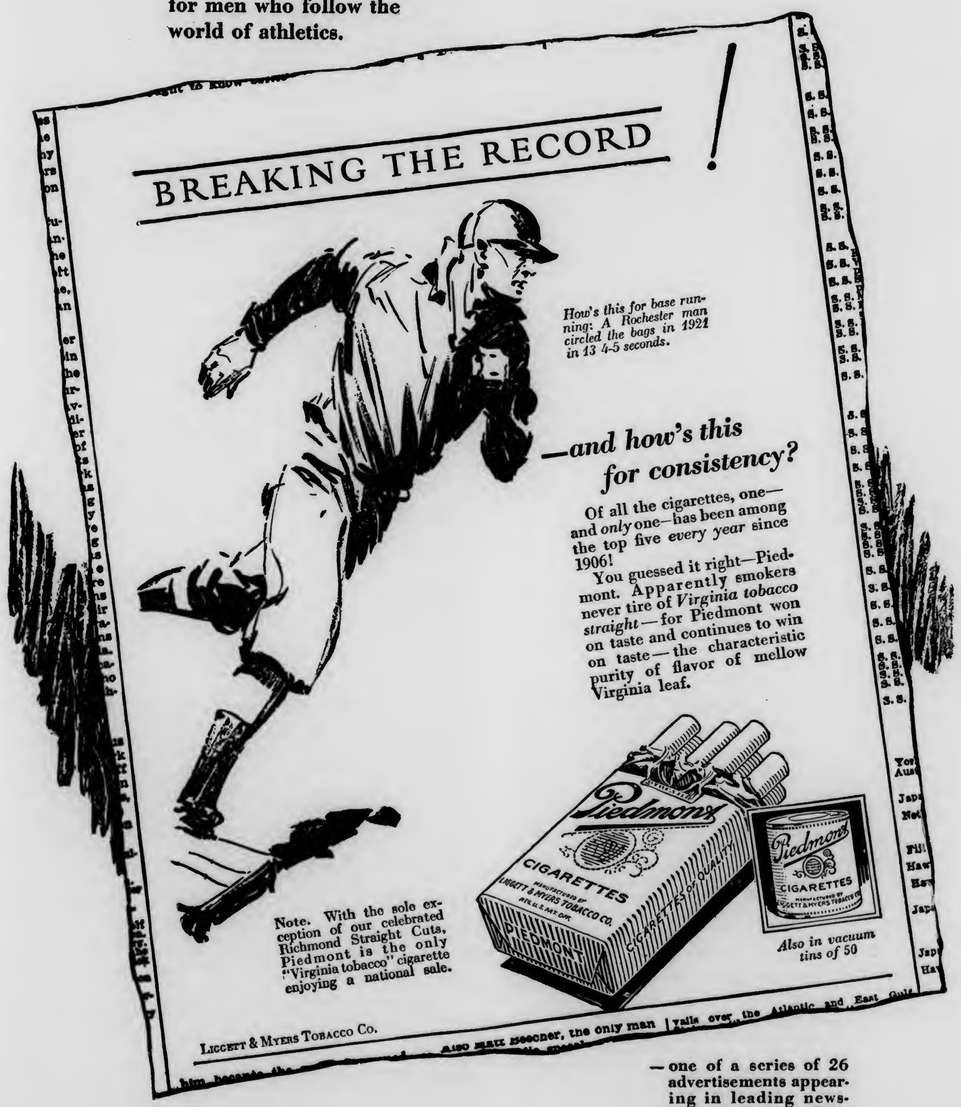
"It is argued because sales to wholesalers are all sales at the same price that, therefore, this price thus becomes the wholesale price," the Court commented in its decision. "But it will be observed that the statute does not provide that the wholesale price shall be the price to wholesalers but the price in the usual wholesale quantities. The law is not concerned with the persons who buy but the manner in which they buy."

TRADE OPPORTUNITIES FOR LEAF TOBACCO

Information concerning opportunities to sell Virginia and Maryland leaf tobacco abroad has been received in the tobacco section and is available to firms listed on the Exporters' Index. Those interested in the sale of Virginia leaf (bright golden color) should request Trade Opportunity No. 25486; and those interested in the sale of Virginia and Maryland (no other description stated) should request Trade Opportunity No. 25487. This information is available either in the district offices or the tobacco section of the Department of Commerce.

—in the language of sport

—translating a striking proof of consistent popularity for men who follow the world of athletics.


BREAKING THE RECORD !
How's this for base running: A Rochester man circled the bags in 1924 in 13 4-5 seconds.
—and how's this for consistency?
Of all the cigarettes, one—and only one—has been among the top five every year since 1906!
You guessed it right—Piedmont. Apparently smokers never tire of Virginia tobacco straight—for Piedmont won on taste and continues to win on taste—the characteristic purity of flavor of mellow Virginia leaf.
Piedmont
CIGARETTES
CIGARETTES OF QUALITY
PIEDMONT
Note. With the sole exception of our celebrated Richmond Straight Cuts, Piedmont is the only "Virginia tobacco" cigarette enjoying a national sale.
Also in vacuum tins of 50
LIGGETT & MYERS TOBACCO CO.

—one of a series of 26 advertisements appearing in leading newspapers to "put over" the story of an amazing twenty-year record.

LIGGETT & MYERS TOBACCO CO.

TOBACCO GROWERS OF PORTO RICO ACTIVE

Send Special Representative to Organize Sale of Crop Holdings Direct to Manufacturers—High Quality Harvest Positive

FELIPE CARRO, a prominent tobacco planter of Barros (Porto Rico) arrived in New York last Monday on the steamer "Coamo" of the Porto Rico Line, delegated as United States representative of the Cooperative Tobacco Growers of the island for the purpose of disposing of their present holdings.

Mr. Carro's arrival is of unusual interest to American manufacturers using the Porto Rican leaf in their blends, prepared as he is to trade directly with them for the whole of the 1927 harvest of the Cooperative Associations, amounting to some 60,000 barrels of the highest quality product.

Reports recently received in New York from Porto Rican sources have given the impression that there has been an overproduction in this year's harvest. This Mr. Carro denies most vehemently, and adds:

"Nothing could have been more harmful to our interests than the erroneous figures given about the possible volume of our tobacco production this year. Whoever stated this thing certainly did not mean to do us much good, and it has created an uncertain market attitude that has forcibly influenced tradings.

"We realized this condition in the island and took immedate steps to overcome its possible effects. A general meeting of the tobacco growers, irrespective of associations, was called and it was held in San Juan on Sunday, May 15, last. To show you that this was not a one-man or group proposition, the meeting was presided over by Rafael Arce Rollet, secretary of the Planters' Association of Porto Rico.

"At this general gathering, the present situation in the tobacco conditions of the island was made known to all present and after considerable and spirited debate, a committee previously appointed by the chair presented a resolution that clarified once and for all not only the actual conditions but also the activities that growers must engage in for the future protection of their interests.

"My trip to New York is the outcome of a second meeting held exclusively by the Cooperative Associations, two days before the steamer in which I came sailed from San Juan. Up from a sick bed, Mr. Modesto Cobian, president of the Associated Cooperatives, came to direct the deliberations of the assembly. This small detail will demonstrate the deep interest that all our people take in reaching a definite basis for the solution of all our present and future problems.

"I was asked to come to New York as the representative of the Associated Cooperatives. Now, I am here and propose to thoroughly study this side of the question to the better understanding between buyers and sellers."

With that certain determination and spirit that unquestionably spells success, Mr. Carro continued on his subject.

"You must excuse me if I speak warmly upon this matter, for it is very close to my heart. We know that we are today in Porto Rico growing better tobacco than we were some years back. Our cultivating methods have been improved; we have come closer to the needs of the American buyers and our insular government has supported us in protecting us from the evils that were ours in the period before the present tobacco guarantee law was put into effect.

"Seed selections are closely watched; even to packing, we have followed along the lines that will strictly meet the requirements, the needs or the convenience of American manufacturers and dealers; in fact, the trade in general.

"But we do believe, too, that our side of the question is somewhat shrouded in mystery in so far as the American manufacturer is concerned. Why, do we ask, should not the American manufacturer learn by first-hand knowledge that he has in the Porto Rican leaf a product that is of the highest quality possible and yet permits of an economical manufacture? We often wonder down in Porto Rico whether it isn't a fact that the late Mr. Marshall had Porto Rican tobacco in mind when he made his famous assertion as to the real need of this country.

"We want the American manufacturers to send their buyers to the island every year to make their selections right on the spot. And if they will not do this, we are coming right here and by opening a central bureau in New York or some more central or favorable point, give them the advantage of dealing direct with us.

"For the present, it is our purpose to bring these views to all of the manufacturers. Sales will be generally withheld until a reasonable price is obtained. Our growers have no cause for alarm regarding funds for their next year's plantings, as advances for 1928 are already assured. The Federal Land Bank has been of unquestioned aid in solving this angle of our problems. And I may add that this institution as well as the insular government has sanctioned and supported the efforts of the Cooperative Associations to restrict plantings for 1928. In other words, we are beginning to believe that our little island has been blessed with a marvelous soil for the weed and that for years we have trekked wrongly. From now on, it is quality not quantity."

Mr. Carro proposes visiting the principal tobacco trading centers during his stay here. For the time being he is making his headquarters at the Tobacco Guarantee Agency of the Government of Porto Rico in New York City, where he is receiving the unstinted help and cooperation of Marcos T. Saldaña, acting agent for that governmental office.

GREECE REDUCES SUBSIDY

A report from Harry J. Harris, office of the commercial attache in Athens, states that by a decree dated March 1, and published in the Office Gazette of March 10, 1927, the amount of subsidy granted by the Greek Government to Greek tobacco manufacturers exporting to foreign countries cigarettes made entirely of Greek tobacco has been reduced to 10 drachmas per kilo on all categories of cigarettes exported.

No subsidies will be granted to tobacco manufacturers shipping cigarettes to Italian ports or exporting cigarettes to other countries in quantities not exceeding 10 kilos per month.

The above regulations became effective retroactively as of January 1, 1927.

HEYWOOD, STRASSER & VOIGT CHANGE NAME TO R. R. HEYWOOD COMPANY

Heywood, Strasser & Voigt Lithographic Company announce that the name of the firm has been changed to R. R. Heywood Company, Incorporated, and that the business will be continued under the same management and at the same address as formerly. The address is Heywood Building, Ninth Avenue at Twenty-fifth Street, New York City.

Save Money

Buy Through Your Jobber
This Prepaid Drop Shipment
Offer On High Grade Brands of

The American Tobacco Company INCORPORATED

Effective at once and until further notice, we will make prepaid Drop Shipments to retail dealers consisting of four dozen or more of the brands of High Grade Tobaccos, and one thousand or more High Grade Cigarettes of the brands listed in this circular and include

FREE **Five Packages Melachrino No. 9—10s Cork**
WITH EACH UNIT OF
Four Doz. Packages of High Grade Smoking Tobaccos
AND
One Thousand High Grade Cigarettes

The following are the brands on which this Offer applies

Cigarettes
HERBERT TAREYTON
JOHNNIE WALKER
LORD SALISBURY
MELACHRINO No. 4
MELACHRINO No. 8
MELACHRINO No. 9
MILO VIOLETS
OMAR
PALL MALL
PALL MALL SPECIAL
PALL MALL KING'S SIZE
PRETTIEST
NATURAL

Little Cigars
PICCADILLY

High Grade Smoking Tobacco
AMERICAN MIXTURE
ARCADIA
BLUE BOAR
CAPSTAN NAVY CUT (Will's)
CARLTON CLUB
CHAMPAGNE SPARKLETS
E. C. C.'s MIXTURE
GARRICK
HASH BROWN
HAVANA
IMPERIAL CUBE CUT
JOHNNIE WALKER
LATAKIA (Falk's)
LATAKIA (Will's)
LONE JACK
LOUISIANA PERIQUE (Allen & Ginter's)
LOUISIANA PERIQUE (Falk's)
NATURAL LEAF
OLD ENGLISH CURVE CUT
PERSONAL (Pipe Tobacco)
RADIANA
SERENE
HERBERT TAREYTON
THREE STATES
VAPORIA
VINTAGE
YALE MIXTURE

All orders are subject to the following conditions

1—In each unit, there must be included at least four dozen packages of High Grade Smoking Tobaccos consisting of at least three brands and one thousand High Grade Cigarettes or Little Cigars of the brands specified in this circular.

2—When the pound packages of High Grade Tobaccos are included, each three packages will count as two dozen and when the one-half pound packages are included, each six packages will count as two dozen.

3—No gratis will be allowed on any fractional part of a unit as described above.

4—No gratis will be allowed on any quantity in excess of six units.

5—Shipments will be made prepaid by parcel post, express or freight at our option.

6—No shipments will be made in care of our jobbing customers.

7—Orders applying under this offer cannot apply under the terms of any other offer that is now, or may hereafter, be put into effect.

8—In order that this offer may be worked to greater advantage, we will break cartons of High Grade Smoking Tobaccos so that any number of packages may be ordered, but we cannot break cartons of Cigarettes.

9—This offer does not apply to our direct customers or to sub-jobbers or to the retail departments of either, and the privilege of taking orders under the terms of this offer will be withdrawn from any jobbing customer who diverts a shipment to his stock.

All orders are subject to our acceptance and to prices and styles in effect at our factory on date of shipment.

No representative or employee of this Company has authority to change any circular, letter or price list issued by this Company.

Very respectfully,

The American Tobacco Company INCORPORATED
111 Fifth Avenue, New York

THE DISHONEST BOOKKEEPER

By M. L. Hayward

THE Monroe Bank held a draft on the tobacco merchant, the merchant filled out a check payable to the bank for the required amount, left it unsigned on his desk, forgot about the matter until the next morning, and the check could not be found.

"Must have got in the waste basket," the merchant assured himself, made out a new check for the bank, and forgot about the missing one.

A week later the merchant discharged his bookkeeper for general incompetence, and when he received his next monthly statement from the bank he noticed that the check in question had been charged twice.

"What does this mean?" the merchant demanded, the bank investigated, and ascertained that the bookkeeper had stolen the missing check, forged the merchant's signature, added "s" after the word "bank" and had cashed the check in a distant city under the name of "Monroe Banks," and, when the check came in, it had been paid and charged to the merchant's account.

"You know the law is that you can't charge a forged check to me, so you'll have to credit this back to my account," the merchant pointed out.

"That may be true, as a general proposition, but it don't hold when there's been any carelessness on your part," the bank urged.

"Where have I been careless?"

"In not reporting that there was a missing check, especially after you had to fire the bookkeeper."

This point came before the Pennsylvania Supreme Court in case reported in 119 Pacific Reporter 609, where the Court ruled in the merchant's favor.

"The single question being whether the merchant, on ascertaining that an unsigned check was missing, owed the bank the duty of reporting to it that fact. In our opinion no such duty existed. There is no contention that the bookkeeper had authority to sign the merchant's name to checks. Upon doing so he was guilty of a criminal act entirely outside the line of his employment and duty," was the reasoning of the Court.

R. J. REYNOLDS BUYS LAND

The real estate holdings of the Virginia-Carolina Chemical Corporation in Winston-Salem, N. C., have been purchased by Richard J. Reynolds for the R. J. Reynolds Tobacco Company, and it is understood the company plans an extension of their operations. The holdings consist of approximately 179 acres of land, and it is understood the Chemical Company agreed to cease operations in their present plant by December 1st, 1927, and to remove all buildings and equipment from the property by April 1st, 1928.

GROWERS IN SWEDEN FORM ASSOCIATION

Tobacco growers in Sweden have formed an association to protect their interests, following a decision of the State Tobacco Monopoly authorities to decrease the area in Sweden at present under tobacco cultivation by 10 per cent., states American Consul John Ball Osborne, in a report to the Department of State released by the Tobacco Section of the Department of Commerce. At the first meeting of the new association it was voted that a protest should be made against the Monopoly's decision.

T. M. A. EXPLAINS THE DROP IN THE CIGAR WITHDRAWALS

THE APPROXIMATELY 6½ per cent. drop in the cigar withdrawals in the month of March, and 9 per cent. in the month of April is, of course, extremely discouraging. But it is really not as serious as the figures seem to indicate.

The fact is that due to the tax refund provision in the new tax law last year, there was an unusual amount of buying in March, 1926, with the result that the withdrawals in that month showed an abnormal gain of over 11 per cent. Thus the drop last March of about 6½ per cent. as compared with the 11 per cent. increase in March, 1926, when the trade was accumulating stock on account of the tax refund provision, is really not as discouraging as the figures would otherwise indicate.

With respect to the decline in April last, amounting to 9 per cent., this looks rather bad, but it must be remembered that April, 1926, was the first month under the new tax, when a great deal of unusual buying was done to put in *new sizes* and *reduced price cigars,* occasioned by the new revenue act. Thus, in spite of the fact that the preceding month (March, 1926) registered an increase of 11 per cent., the month of April, 1926, too, registered an increase of over 5 per cent. Thus the situations in March, 1926, with an increase of 11 per cent., and April, 1926, with an increase of over 5 per cent., may account to a very large extent for the decline in March last of over 6 per cent., and in April of 9 per cent.

However, it is to be noted that the aggregate for the first ten months of the fiscal year shows but a slight increase of less than one-half of 1 per cent. (.17 per cent., to be exact), in so far as United States cigars are concerned; while the total withdrawals, including Porto Rico and Philippine Islands cigars, show a decline for the ten months' period amounting to 1.07 per cent.

FATHER'S DAY JUNE 19TH AN OPPORTUNITY FOR THE TOBACCO INDUSTRY

Again we direct attention of the trade to the coming Father's Day celebration which is to take place on June 19th next.

The Tobacco Industry can do much to permeate the noble spirit of special remembrance of father on the day designated for that purpose. Like the flower industry and the candy industry and other industries that have been using their advertising mediums to remind sons and daughters to remember mother on Mother's Day with a suitable token, so can the Tobacco Industry devote some of its advertising mediums to stimulate and encourage the observance of Father's Day by suggesting that sons and daughters remember father on the day set aside in his honor with an appropriate gift of father's favorite smoke, whether it be cigars, cigarettes or tobacco.

The Tobacco Salesmen's Association, having inaugurated the Father's Day movement in the tobacco trade, has prepared attractive and suitable window posters for Father's Day observance in which cigars, cigarettes or tobacco are strikingly suggested as suitable gifts for Father on Father's Day. These are sold to the trade at moderate prices and can be secured by applying therefor to the Tobacco Salesmen's Association at 73 Warren Street, New York City.

But besides such window signs, tobacco advertisers may add a great deal of force to this laudable Father's Day movement by making use of some of their usual advertising mediums for that purpose.

IMPROVEMENT IN THE HAMBURG CIGARETTE INDUSTRY

DUE TO the easing up of the money market, the absence of labor troubles, the increased purchasing power of the German people, and the foreign capital invested in many Hamburg industries, considerable industrial improvement was noted in 1926 compared with the preceding year, state American Consuls T. H. Bevan and W. A. Foot, in a report to the Department of State and released by the tobacco section of the Department of Commerce.

The cigarette industry, which was in a depressed state at the end of 1925 because of the great amount of competition and the price-slashing which existed, is improving. Competition is still very keen, but the price-cutting did not occur during 1926 to such an extent as during the previous year. There has been a strong demand on the part of the German public for better cigarettes. Practically all of the cigarettes manufactured in Germany since the war have been made of the poorest qualities of Near Eastern tobaccos. Large quantities of Greek and Turkish tobaccos were brought to the free harbor and resorted and regraded. The grades fit for the American or British markets were exported and the balance was used by the German cigarette industry. The demand of the public for better cigarettes apparently cannot be met by the manufacturers from low-grade Turkish tobacco and, as a result, American tobacco is being imported for the manufacture of so-called Virginia cigarettes. At the present time there are ten or fifteen different brands of Virginia cigarettes manufactured in the Hamburg district. Some of these cigarettes are made entirely of Virginia tobacco and others are made of a mixture of Virginia and Turkish. It is believed that as the German public becomes used to Virginia cigarettes, the popularity of American tobacco will increase.

TRAISER PRESENTS CIGARS TO COOLIDGE

President Coolidge has been presented with a box of "Harvard" and a box of "Pippin" cigars by H. Traiser & Company, Inc., of Boston, the manufacturers of the brands. The presentation to the President was made by the White House correspondent of the *Washington Times,* and the gift by the Traiser Company was made in connection with the celebration of their seventy-fifth anniversary in the cigar business.

HONDURAS TOBACCO NOTE

No reliable information regarding the tobacco industry of Honduras centered in Santa Rosa de Copan, has been received, states American Consul R. Ford, in a report to the Department of State and released by the Tobacco Section of the Department of Commerce. The crop in 1926 was reported as normal, the entire production, practically, being consumed by local cigarette and cigar factories.

UNITED PLANS STOCK SPLIT

According to George Wattley, treasurer and a director of the United Cigar Stores Company, the directors of the company are considering a plan to split up the common stock of the company on the basis of two and a half or three shares of new common for each share of the common stock now outstanding. The proposal may soon be placed before the stockholders for ratification. The capital stock of the company was recently increased and re-classified.

"ROCKY FORD" POPULAR IN ST. LOUIS

THE "Rocky Ford" brand of cigars, manufactured by the P. Lorillard Company, has met with remarkable success in St. Louis, as it has in the other markets that have been opened on this brand, and the Peter Hauptmann Tobacco Company, of that city, recently received two solid carloads of this nickel smoke for distribution in their territory. This is an unusually large shipment of a single brand of cigars to one concern, but with a large portion of the St. Louis retail dealers "Rocky Ford" became one of their best sellers within a very short period of time after it was introduced in that market.

TOBACCO CULTIVATION AND TRADE IN CHEKIANG, CHINA

Chekiang is by no means a noted tobacco producing province, but the profits made in recent years by the tobacco planters have encouraged cultivation considerably, according to a statement appearing in the Chinese Economic Bulletin of March 19, 1927. A good many rice farms in both eastern and western Chekiang are being gradually converted into tobacco plantations. Tunghsiang, Sinchang, and Sungyang, are the principal tobacco-producing districts.

Two varieties of tobacco are cultivated in Chekiang, the "big leaf" variety with broad leaves and the "arrow" variety with long narrow leaves, the former being more popular than the latter. Planting begins about the middle of April.

The leaves may be picked late in July or early in August. A little watering at the time when the green leaves turn yellow will give them a brighter color. Picking is generally done early in the morning or in the evening. The picked leaves are strung together and placed in bamboo vessels to be air dried under shade. In some cases they are baked on a small charcoal fire. The leaves are ready for market when they are sufficiently dry. The leaves first picked are locally known as "first crop leaves" or fuyeh. Other leaves picked after the middle of August are known as second, third, or fourth crop leaves. Sometimes the plant shoots out new leaves after the first picking. These are known as "autumn" leaves and are picked about October. Each crop is generally picked over twice, each now yielding over 100 and sometimes as much as 200 catties (one catty equals one and one-half pounds).

The Tunghsiang product fetches the highest price. Last autumn first grade leaves were sold at over $40 per picul (133 1/3 pounds), second grade at over $30 per picul, third grade at about $20, fourth grade between $11 and $12, and others at prices ranging from $10 to $5.

Tunghsiang city,Tutien, and Siashih are the principal marketing centers. At Tunghsiang, Shihmen and Haining, there are more than a dozen tobacco hongs, each doing an annual business of from $10,000 to $30,000 or a little over $200,000 altogether. Some of these tobacco hongs buy and sell for themselves, while others are merely brokers, who earn a 2 per cent. commission on all sales or purchases.

The Sinchang product is of better quality than Chenghsien and Sioshan products. First grade Sinchang tobacco leaves were sold at $35-$36 per picul last year, Chenghsien product beng $2 or $3 cheaper, and Siaoshan product of the same grade being $3-$4 or $5-$6 cheaper per picul than that of Sinchang. Second grade leaves are $4-$5 cheaper and third grade leaves

(*Continued on Page 14*)

COULD HE APPEAL?

By M. L. Hayward

The salesman was pushing a new line, and had sold the local tobacco merchant $1000 worth.

"Remember, that we take a three months note for the price of this stuff, without interest," the salesman pointed out, filled out a note form, and pushed it across the desk.

"What's the meaning of that clause that, 'the maker hereby waives any and all rights of appeal in any suit brought on this note, of any renewal or renewals thereof'?" the merchant asked.

"Oh, that's simply printed in all our note forms. It means that, if you were a poor customer, which you are not, and refused to pay this note, which you will not, and we sue you and get a judgment in court, you couldn't appeal to a higher court and keep us out of our money indefinitely," was the airy reply.

When the goods arrived, however, the merchant found that they "were not worth lugging home," as the freight agent expressed it, the seller refused to take the goods back, the merchant refused to pay his note, the seller sued, and got judgment.

"What's the next step?" the merchant asked.

"The judge who tried your case knows no more law then necessary, and some of his rulings on evidence would make a cowboy justice of the peace laugh," his lawyer assured him. "We'll appeal and win without a struggle."

"What about that clause in the note that I signed, saying that I waived my right of appeal," the careful merchant queried.

"That's a new point, and we'll have to meet it on appeal," the attorney admitted, "but it's my positive opinion that no court will permit the maker of a note to sign away his legal rights in that way," and the Supreme Court of Idaho in a case reported in 219 Pacific Reporter, 1058, ruled that the attorney was right, and the weight of authority is to the same effect, although some courts have ruled the other way.

"The effect of such a stipulation is to oust the court of their jurisdiction and to restrict the parties from enforcing their rights under the contract by the usual legal proceedings in the ordinary legal tribunals. There is some conflict of authority upon this subject in the reported cases, but we do not think, in view of the foregoing statute, that the question is open to discussion in this state," was the reasoning of the Idaho Courts.

TOBACCO TRADE IN CHEKIANG

(*Continued from Page 13*)

$7-$10 cheaper per picul than first grade goods, and the other varieties are sold between $6 and $14 per picul.

The products of Sungyng and Wenchow are next to those of Sinchang and Chenghsien in quality, first grade being sold at about $30 per picul; second grade, $23-$24; third grade, $15-$16, and the other varieties for making native prepared tobacco, $5-$10 per picul. The price of tobacco for local consumption generally shows little fluctuation. The production of tobacco in Sinchang, Chenghsien, and other districts formerly under the jurisdiction of Shaohing is valued at about $400,000 a year and that of Sungchang and Wenchow between $250,000 and $300,000. Including Tunghsiang, Shihmen and Haining, the total annual production of Chekiang Province is worth from $800,000 to $1,000,000.

MUTUAL CORPORATION TO HOLD MEETING

A MEETING of representative tobacco jobbers throughout the country has been called by the Mutual Tobacco Corporation, which was recently organized with the purpose of organizing the jobbers throughout the country, to be held in New York City on June 8th.

It is understood representatives of the leading jobbing houses in Detroit, Pittsburgh, Baltimore, Washington, Boston, Denver and other large cigar centers will attend the conference.

TOBACCO PRODUCTION IN MANCHURIA

Tobacco is one of the important products of Manchuria, reports the Shanghai office of the Department of Commerce to the tobacco section. Hundreds of thousand piculs of it are raised there annually. The following estimates give a general idea of the size of the tobacco crop of the three Eastern Provinces:

Province.	*Provincial Government.* Pounds.	*Peking Government.* Pounds.	*Kwantung Government.* Pounds.
Fengtien	13,193,300	12,638,635	9,959,975
Kirin	54,567,864	50,846,540	43,601,224
Heilunghiang ...	3,073,326	2,917,326	4,961,988
Total	70,834,490	66,402,501	58,523,187

South Manchuria Railway Company estimates the production of tobacco in Fengtien at 12,933,301 pounds; Kirin 45,599,886 pounds; and Heilungkiang at 10,613,307 pounds or a total of 69,159,827 pounds for the whole of Manchuria. This, at a minimum price of $20 silver per picul would mean more than $10,000 annual income to the farmers of Manchuria. The Chinese Maritime Customs Statistics show that the 1926 production of tobacco in the three Eastern Provinces of China (Manchuria) totaled 70,839,823 pounds divided as follows: Fengtien 13,199,967 pounds; Kirin 54,573,197 pounds, and Heilungkiang 3,066,659 pounds.

The imports of tobacco and tobacco products into Manchuria are also of noticeable amounts. The amount of 1925 imports into South Manchuria and their sources of origin were:

Imported from—	*Cigars, Cigarettes, etc.*	*Other Tobacco Products*	*Tobacconists' Sundries*
	(Value in haikwan taels)		
Japan	81,000	378,200	116,800
The United States	764,700	191,400	900
Foreign products imported through Chinese ports ..	830,000	1,843,200	9,100
Native products .	3,509,000	1,725,700	.....
Korea	.....	60,100	700

(Native products include principally the outputs of the British American Tobacco Company and Nanyang Brothers Tobacco Company.)

ITALY TOBACCO NOTE

At a Cabinet meeting held on April 8, a bill was presented granting income tax exemption to firms engaged solely in exporting domestic tobacco, according to report received in the tobacco section of the Department of Commerce from E. Humes, office of the commercial attache in Rome. This tax exemption is to extend over a period of five years from January 1, 1927, in the case of firms already existing, and in the case of newly organized firms five years from the date of their registration.

OPERATIONS OF THE POLISH STATE TOBACCO MONOPOLY

Official data on the operations of the Polish State Tobacco Monopoly for 1926 indicate a steady increase in the consumption of tobacco and tobacco products in Poland during the year, as compared with the preceding two years, and a corresponding increase in the State's gross and net revenues from this source, according to information submitted by the Division of Regional Information. Because of the fact that during a part of 1924 a number of private tobacco factories were still in operation and private stocks were on the market, a correct comparison can only be made between the figures for 1925 and 1926.

Total Sales of Tobacco Products in 1925 and 1926

(In millions of zloty*)

	1924	*1925*	*1926*
First half year.....	41,000	179,300	212,600
Second half year.....	119,600	191,800	262,200
Whole year	160,600	371,100	474,800

The net income paid over to the State treasury is shown in the following table:

(In millions of zloty)

	1924	*1925*	*1926*
First half year.....	50,100	83,300	114,000
Second half year.....	83,700	99,100	156,000
Whole year	133,800	182,400	270,000

*Average rate, 1924, one zloty equaled $0.193; average rate, 1925, one zloty equaled $0.177; average rate, 1926, one zloty equaled $0.113.

Tobacco growing in Poland also made rapid progress in 1926 as compared with the preceding years. The following table shows the area planted to tobacco, the number of individual planters, total crop, and average yield per acre:

	1924	*1925*	*1926*
Total area planted to tobacco (acres)	1,485	1,584	2,945
Number of planters.....	23,468	20,250	28,682
Total crop (pounds)....	1,155,210	1,437,399	4,384,949
Yield per acre (pounds).	778	907	1,489

The area of land planted to tobacco during the three-year period, 1911-1913, averaged 4151 acres, with an average yield of 3236 pounds per acre, or a total of 5,440,953 pounds.

JAPANESE PLAN TO MAKE CIGARS

Methods of cigar and cigarette making in the Philippines are being introduced in Japan and China by Filipino experts and it will not be very long before these markets will be closed to cigars made in the Philippines, according to F. M. Gispert, representative of the Compania Tabacalera who arrived at Manila recently on the "Empress of Russia" from an inspection trip in China and Japan.

Japanese capitalists are taking more interest in the cigar trade. Several factories are employing Filipinos to teach the Japanese methods of cigar manufacture, he said. In one of the factories, which he visited, about 200 Japanese girls were wrapping tobacco under the supervision of these experts, he said.

The tobacco now produced in Formosa favorably compares with that produced in Cagayan and Isabela. With the same methods of making them at lower costs, the Japanese competition will be very difficult to meet, he said.

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TOTAL CIGAR PRODUCTION DECLINES IN APRIL

The following comparative data of tax-paid products indicated by monthly sales of stamps are obtained from the statement of Internal Revenue collections for the month of April, 1927, and are issued by the Bureau. (Figures for April, 1927, are subject to revision until published in the annual report.)

Products	*April, 1926*	*April, 1927*
Cigars (large):		
Class A .....No.	225,398,573	230,661,665
Class B .....No.	80,345,967	54,463,930
Class C .....No.	190,109,545	177,408,604
Class D .....No.	11,501,827	11,307,911
Class E .....No.	1,776,676	2,137,479
Total	509,132,588	475,979,589
Cigars (small) .....No.	42,833,120	38,207,493
Cigarettes (large) ...No.	1,286,350	954,079
Cigarettes (small) ...No.	6,972,836,250	7,880,403,407
Snuff, manufactured ..lbs.	3,248,241	3,264,235
Tobacco, manufactured lbs.	30,643,190	28,296,576

Note: The above statement does not include tax-paid products from Porto Rico and the Philippine Islands. This information is shown in supplemental statement.

Supplemental Statement

Tax-paid products from Porto Rico for the month of April.

Products	*April, 1926*	*April, 1927*
Cigars (large):		
Class A .....No.	16,795,600	7,553,400
Class B .....No.	1,420,850	1,173,050
Class C .....No.	5,519,410	2,106,900
Class D .....No.	11,500	.....
Total	23,747,360	10,833,350
Cigars (small) .....No.	1,000,000	500,000
Cigarettes (large) ....No.	201,800	400,000
Cigarettes (small) ....No.	21,000	40,000

Tax-paid products from the Philippine Islands for the month of April.

Products	*April, 1926*	*April, 1927*
Cigars (large):		
Class A .....No.	15,000,213	10,173,645
Class B .....No.	.....	312,470
Class C .....No.	.....	65,180
Class D .....No.	250	1,100
Class E .....No.	.....	200
Total	15,000,463	10,552,595
Cigarettes (large) ....No.	1,000	.....
Cigarettes (small) ....No.	105,880	29,800
Tobacco, manufactured lbs.	72	55

Note: Quantities of tax-paid products shown in above statement are indicated by stamp sales for the month.

Supplement to the April Statement of Internal Revenue Collections

Note: Under the Revenue Act of 1926 tax on all classes of large cigars and on small cigars reduced.

Objects of Taxation	April 1926	April 1927	First ten months Fiscal Year 1926	First ten months Fiscal Year 1927
Tobacco manufactures:				
Cigars	$ 1,850,349.80	$ 1,710,348.93	$ 34,897,508.34	$ 19,901,417.76
Cigarettes	20,928,580.91	23,648,168.99	207,701,613.84	227,174,870.63
Snuff	584,736.67	587,562.22	5,855,129.07	5,765,117.63
Tobacco, chewing and smoking	5,515,928.08	5,093,885.32	56,045,931.65	53,885,716.98

THE TOBACCO TRADE OF BRITISH INDIA

Imports

During the calendar year 1926 there were 5,157,417 pounds of unmanufactured tobacco valued at 3,534,603 rupees ($1,272,457) imported into British India as against 6,693,428 pounds valued at 4,931,490 rupees ($1,775,336) in 1925, states American Consul R. L. Buell to the Department of State in a report released by the Tobacco Section of the Department of Commerce.

The total number of cigarettes imported during the year amounted to 4,096,257 pounds valued at 18,861,300 rupees ($6,790,068) as against 3,182,173 pounds valued at 14,472,833 rupees ($5,210,220). As in previous years, practically all of the cigarettes imported into British India came from the United Kingdom. Imports of cigarettes from the United States in 1926 were insignificant, although double the importations of the previous year.

Cigar imports decreased 25 per cent. over the previous year, and imports of manufactured tobacco for pipes and cigarettes likewise decreased to 266,161 pounds in 1926. A prominent tobacco firm writes that its 1926 business showed a slight increase over 1925, but that prospects are at present difficult and hard.

Increase of Import Duty on Manufactured Tobacco

During 1926 there was some discussion in tobacco circles about the possibility of the duty on unmanufactured tobacco being increased. This talk was probably not without foundation, because since the close of 1926 a finance member of the Government of India, when presenting the budget for the fiscal year 1927-28 announced that it was the intention of the Government to increase the duty on unmanufactured tobacco.

Exports

Tobacco exports during 1926 totaled 33,305,893 pounds valued at 10,575,529 rupees ($3,807,190) as against 33,600,401 pounds valued at 9,722,405 rupees ($3,550,066) in 1925. Thirty per cent. of the exports went to the United Kingdom and the balance to China, Aden, Straits Settlements, Germany, and Netherlands.

The government of India is encouraging the growing of tobacco and is endeavoring to aid the farmers in improving the quality of the leaf.

TAX BILL WITHDRAWN IN FLORIDA

The bill introduced in the Florida Legislature by H. P. Perry, of Manatee County, has been withdrawn by him with the unanimous consent of the House. The bill proposed a ten per cent. tax on the sale of cigars, tobacco and snuff in the State of Florida.

The bill had stirred up considerable opposition in parts of the State where the tobacco industry was well established, and a similar bill was killed in the Legislature during the previous session.

Classified Column

The rate for this column is three cents (3c.) a word, with a minimum charge of seventy-five cents (75c.) payable strictly in advance.

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The Tobacco World
Established 1881

VOLUME 47 JUNE 1, 1927 No. 11

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Schedule of Rates for Trade-Mark Services Effective April 1, 1916.

Registration,	(see Note A),	$5.00
Search,	(see Note B),	1.00
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Note A—An allowance of $2 will be made to members of the Tobacco Merchants' Association on each registration.

Note B—If a report on a search of a title necessitates the reporting of more than ten (10) titles, but less than twenty-one (21), an additional charge of One Dollar ($1.00) will be made. If it necessitates the reporting of more than twenty (20) titles, but less than thirty-one (31), an additional charge of Two Dollars ($2.00) will be made and so an additional charge of One Dollar ($1.00) will be made for every ten (10) additional titles necessarily reported.

REGISTRATIONS

VALLE VERDE—44,968. For cigars. May 4, 1927. Tepper & Schonbrun, Inc., Brooklyn, N. Y. (This certificate is issued upon presentation made to us that the trade-mark or trade-name herein specified, though apparently not heretofore registered in any of our Affiliated Bureaus, has been acquired by the registrant on May 2, 1927, through mesne transfers from E. A. Klein & Co.)

ANELEH BLUNTS:—44,969. For cigars and cigarettes. May 14, 1927. Sid. J. Freeman & Sons, New York, N. Y.

PHILIPPINE BLUNTS:—44,970. For cigars and cigarettes. May 14, 1927. Sid. J. Freeman & Sons, New York, N. Y.

CASINO:—44,971. For pipes, cigar and cigarette holders and smokers' articles. May 16, 1927. Iwan Ries & Co., Chicago, Ill.

SUN VALLEY:—44,973. For cigars. April 29, 1927. M. Zander, San Antonio, Tex.

ROLLS-RUFF:—44,974. For cigars. May 18, 1927. The P. E. Reichard Co., Red Lion, Pa.

CAPT. CHARLES LINDBERGH:—44,975. For all tobacco products. May 20, 1927. American Litho. Co., New York, N. Y.

SPIRIT OF ST. LOUIS:—44,976. All tobacco products. May 20, 1927. American Litho. Co., New York, N. Y.

ALFRED E. SMITH:—44,977. For cigars. May 16, 1927. W. Mulford & Son, Unadilla, N. Y.

AL SMITH:—44,978. For cigars. May 16, 1927. W. Mulford & Son, Unadilla, N. Y.

DADDY LONG LEGS:—44,979. For all tobacco products. April 22, 1927. Metropolitan Cigar Corp., Chicago, Ill.

GREENFIELD SPECIAL:—44,980. For cigars. April 27, 1927. Federal Cigar Co., Inc., Union City, N. J.

LUCKY LINDBERGH:—44,981. For all tobacco products. May 23, 1927. American Litho. Co., New York, N. Y.

RE-REGISTRATIONS

ELIHU YALE:—44,961. For cigars. Registered May 10, 1927, by Lewis Osterweis & Sons, New Haven, Conn. (Originally registered in the Patent Office on March 18, 1873, by Osterweis & Oppenheimer, New Haven, Conn., predecessors of the registrants.)

YALE:—44,962. For cigars. Registered May 19, 1927, by Lewis Osterweis & Sons, New Haven, Conn. (Originally registered in the Patent Office on March 18, 1873, by Osterweis & Oppenheimer, New Haven, Conn., predecessors of the registrants.)

YALE COLLEGE:—44,963. For cigars. Registered May 10, 1927, by Lewis Osterweis & Sons, New Haven, Conn. (Originally registered in the Patent Office on March 18, 1873, by Osterweis & Oppenheimer, New Haven, Conn., predecessors of the registrants.)

TRANSFERS

CRACK SHOT:—44,964. For cigars. Registered May 11, 1927, by D. E. Reilly Co., Charleston, S. C. (This certificate is issued upon presentation made to us that the trade-mark or trade-name herein specified, though apparently not heretofore registered in any of our Affiliated Bureaus, has been in use by the Stelling Cigar Co., Charleston, S. C., since 1890, and is claimed to have been acquired by the registrant by a transfer.)

LOVITA:—17,129 (Patent Office). For cigars. Registered July 22, 1913, by D. J. Borun & Bro., Milwaukee, Wis. Transferred to The Borgwardt-Stilb Co., Milwaukee, Wis., and re-transferred to D. Kurman Co., Milwaukee, Wis., on May 7, 1927.

OLD Q:—33,378 (U. S. Tobacco Journal). For cigars, cigarettes and tobacco. Registered August 22, 1907, by C. B. Henschel Mfg. Co., Milwaukee, Wis.; and **14,234** (U. S. Patent Office). For cigars. Registered on June 9, 1908, by Schmidt & Co., New York, N. Y. Through mesne transfers acquired by The Borgwardt-Stilb Co., Milwaukee, Wis., and re-transferred to D. Kurman Co., Milwaukee, Wis., May 7, 1927.

KERMIT:—25,433 (Trade-Mark Record). For cigars. Registered September 30, 1901, by Henry Drucker, New York, N. Y. Through mesne transfers acquired by Harry Prochaska, Inc., New York, N. Y., and re-transferred to Gonzalez and Sanchez, Jacksonville, Fla., May 12, 1927.

BLUE BELL (Association). For cigars. Registered June 28, 1885, by J. S. Pinkussohn & Bro., Charleston, S. C. Transferred to Geo. Schlegel, Inc., New York, N. Y., May 13, 1927.

THE TOBACCO CROP OF THE DOMINICAN REPUBLIC

LATE REPORTS from large sections of Santiago Province indicate that the lack of rainfall is causing much damage to the tobacco crop, states American Consul W. A. Bickers, in a report to the Department of State and released by the tobacco section of the Department of Commerce. In other sections where tobacco is grown the rainfall has been more regular and the crop outlook is favorable. As more than 65 per cent. of the tobacco crop of Dominican Republic is produced in Santiago Province, adverse weather conditions in that section affect the production considerably. Estimates are now much lower than during the planting season when weather conditions were very favorable and the present outlook indicates a crop ranging from 30,000,000 to 33,000,000 pounds.

During planting season the government and the Chamber of Commerce planted seed beds and gave millions of plants to all farmers asking for them. Every effort was made to induce the farmer to plant his crop as early as possible, and free plants were available from about the first of December. Tobacco planted in that month has not been injured to the same extent by the drought as tobacco planted later, but a large proportion of the crop was planted during January and February, as many farmers could not be induced to change their custom of planting tobacco during these months.

The tobacco farmer here is usually a small farmer who plants no more than can be cultivated and harvested by the labor of himself and his family. As a rule he has no machinery for cultivation nor animals to use ordinary farm implements. He has not money to purchase work animals and farming implements, nor skill to use them efficiently if he had them. Many unsuccessful efforts have been made by the government and the Chambers of Commerce during the past few years to increase the use of farming implements, and it is doubtful if more than 10 per cent. of the farmers at present use other than the hoe and the machete in the cultivation of their crops.

Because of this failure to cultivate the land deeply, droughts cause much damage. Much of the tobacco, however, had a good start, and as many sections have not suffered from a lack of rainfall, the crop this year will be a much larger one than last year, when only about 17,500,000 pounds were produced.

Some tobacco has already begun to reach the market at Santiago. The quality of this early tobacco is poor, but buyers have nevertheless been paying around four cents a pound in warehouse. The crop on the whole will be somewhat earlier this year than usual and the quality is expected to show an improvement over that of last year. Buyers so far are not inclined to bid up prices, so it is doubtful if the base price at Santiago will exceed four cents a pound.

NEW DATE FOR FORD-SAPIRO TRIAL TO BE SET JULY 1ST

The date for the new trial of the Ford-Sapiro libel case, in which Aaron Sapiro is suing Henry Ford for $1,000,000 for alleged libel, will be set by Judge Fred M. Raymond at a hearing to be held on July 1st.

The judge has named this date on account of the fact that there will be no funds available for the court costs before that time.

BUYERS' GUIDE

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The Standards of America
Lorillard's Snuff, Est. 1760
Rail Road Mills Snuff, Est. 1825
Gail & Ax's Snuff, : Est. 1851
ALL OF THE OLD ORIGINAL
Maccoboys—Rappees—High Toasts
Strong, Salt, Sweet and Plain Scotchs
MANUFACTURED BY
GEORGE W. HELME CO., 111 Fifth Ave., New York

SMOKE
DILL'S BEST
"It's A Mighty Fine Pipe Tobacco"
If your jobber is unable to supply you, write us direct and state size desired. Give us the name and address of your jobber.
10c 15c 25c 75c $1.50 SIZES
J. G. DILL CO. Richmond, Va.

Taking Hurdles

YOU CAN'T GET OVER UNLESS YOU HAVE A GOOD MOUNT

Are you sitting tight and pretty? Is there enough profit in your cigar trade to put you over the top?

YOU CAN'T GET ON WITHOUT IT

Today Manila is sending to the market beautiful, handmade, longfiller cigars that cannot be duplicated in workmanship for twice the price.

Characteristic of the standard Manila cigars at popular prices are exceptional mildness and a free burn, a joy to men who want to smoke a lot.

THERE IS MONEY IN MANILAS

Booklet, List of Importers and Factory Agents on Application

THE MANILA AD. AGENCY

C. A. BOND, Manager

15 William Street, New York City

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JUNE 15, 1927

VOLUME 47 No. 12

THE TOBACCO WORLD

A GOOD Cigar-at a MODERATE PRICE sold at a SATISFACTORY Profit

How Can It Be Done?

Easily - with

PORTO RICAN TOBACCO

No theory about it. It is being done now by many manufacturers who have realized the possibilities of this free-burning, smooth, fragrant, mild leaf.

Mind you, the public taste is distinctly toward the MILD Cigar, Porto Rican Tobacco either exclusive in the filler or blended with other tobaccos, brings that MILD so-called "Havana" flavor, without the objectionable "Havana" strength.

This tobacco, grown in an American possession and brought in duty-free offers wonderful possibilities to American manufacturers. Its quality is admittedly superior, its flavor is what the public is demanding and, without duty, its cost permits you to produce A BETTER CIGAR AT A LOWER FIGURE.

The lucky fact that this excellent leaf is grown on American-owned soil throws open wide the profit gate to the alert manufacturer. Take advantage of it—get your share of these added profits—cater to the popular demand.

IMPORTANT NOTICE

The Tobacco Growers of Porto Rico have sent an *authorized representative* to the United States for the purpose of disposing of their entire holdings of the 1927 high-quality crop. This gentleman is now making his headquarters at our offices and we will gladly arrange an interview with any member of the trade interested in these holdings.

GOVERNMENT OF PORTO RICO

TOBACCO GUARANTEE AGENCY

1457 BROADWAY *F. LINARES, Agent* NEW YORK, N. Y.

PUBLISHED ON THE 1ST AND 15TH OF EACH MONTH AT 236 CHESTNUT ST., PHILA., PA.

PACKED IN WOOD—THEY'RE BOUND TO BE GOOD

Wooden Boxes make any fair cigar a better cigar and any good cigar better still. WHY?

Wooden Boxes absorb the excess moisture but prevent the product from becoming over-dry.

They also add to the cigar's own aroma the natural mellow fragrance of the wood.

After all nothing satisfies like a good cigar

The Best Cigars Are Packed in WOODEN BOXES

Volume 47 — THE TOBACCO WORLD — Number 12

Established 1881

A SEMI-MONTHLY

For the Retail and Wholesale Cigar and Tobacco Trade

$2.00 a Year — PHILADELPHIA, JUNE 15, 1927 — Foreign $3.50

NATHAN BIJUR NEW PRESIDENT OF N. C. L. T. A.

THE TWENTY-NINTH annual convention of the National Cigar Leaf Tobacco Association was held June 6th and 7th in New York City, and was attended by more than one hundred members from the different leaf tobacco growing sections of the country.

One important change in the method of financing the conventions was discussed and a special committee was appointed to report on the matter. Their report was submitted in the form of a resolution as follows:

"It is the opinion of the committee appointed to discuss future plans for the National Cigar Leaf Tobacco Association conventions, that

"It is desirable to have these conventions annually and it is further their opinion that due to economic conditions, as well as limited membership, these conventions should be held in a great deal more simplified form than they have been heretofore.

"In fairness to the communities that have limited membership, it is proposed that the expense of the next and future conventions be borne entirely by the delegates and members attending these conventions, with a maximum of $25 per capita.

"Our idea, subject to discussion, would be to hold all the convention activities from a business standpoint on a Monday, having no formal entertainment of any kind Monday evening; Tuesday to be devoted to a National Cigar Leaf Tobacco Association golf and sports tournament, with suitable prizes, and informal dinner at the Golf Club that particular evening.

"By this procedure, if acceptable to the membership, any community is put on a parity to offer invitations, irrespective of the size of the membership, for annual conventions."

The first business session was called to order at approximately 10.15 on Monday morning by President Jerome Waller. The convention was then welcomed to New York by Howard Cullman, president of the New York Leaf Tobacco Board of Trade, and President Waller then delivered his annual address. The reading of the minutes of the previous convention was dispensed with and W. L. Crounse, the Washington representative, then read his annual report. The treasurer's report was then presented by Maurice Hartman, of Hartford, disclosing a small balance in the treasury, much to the surprise of the members, since Mr. Hartman assumed the duties of treasurer last year with a deficit of approximately $500.

The Resolutions Committee was then appointed as follows:

Chairman, Nathan I. Bijur; Howard S. Cullman; Harry Wetstone; Samuel Weinberg and Milton H. Ranck.

Mr. Carlos E. Chardon, Commissioner of Agriculture for Porto Rico, who was present, was called on for an address, and he responded by telling the members present just what is being done in Porto Rico in order to assure a good crop of quality tobacco.

Mr. N. Berman gave a short talk on credits and collections, and the session then adjourned until 10 A. M. on Tuesday.

Immediately following the business session on Monday all those present who desired to go were conveyed to the Salisbury Golf Club, where luncheon was served, and the afternoon was then spent in playing golf and indoor sports, which proved profitable to some and necessarily unprofitable to others.

At 7.30 a beefsteak dinner was served at the club house and at 11 P. M. the buses left for the return trip to New York City.

The second session was called to order by President Waller on Tuesday morning at approximately the same time as the previous session and the special committee first reported on the new method of financing future conventions as mentioned in previous paragraphs.

The Resolutions Committee then presented the following resolutions, all of which were adopted:

No. 1. Change of the Constitution, allowing firms, copartnerships or joint stock companies or corporations to become members without obligating themselves to join the local Board of Trade.

No. 2. Tax Reduction: To support and favor a reduction of the corporation income tax from 13½ per cent. to 10 per cent., and a substantial reduction in the individual surtaxes, particularly in the brackets between $28,000 and $60,000 net income.

No. 3. Importation of Cuban Cigars by Parcels Post: Opposing the proposed change in the statutes and appeals to the Departments of State, Commerce, Treasury and Post Office, to use the best efforts to bring about an agreement with the Cuban Government for the permanent extension of the existing parcel post

(Continued on Page 14)

W. D. C. LEADS WITH "LINDY"

EVER alert to the spirit of the times, Wm. Demuth & Company have manufactured and are offering to the trade a handsome souvenir pipe to be known as "THE SPIRIT OF ST. LOUIS," to commemorate Captain Lindbergh's victorious air flight from New York to Paris—the greatest aerial achievement of all times.

In appearance, this is an attractive rustic finish Italian briar pipe, with an aeroplane worked out in plain briar, on the front of the bowl, in bas-relief. The remainder of the bowl is rustic finish. The style used is the popular and well known "apple" shape.

It is a souvenir that all men, young and old, will be proud to own; priced to retail at $1 each. With every half dozen pipes, an attractive lithographed display card to hold two pipes is furnished free.

The manufacturer's slogan in featuring this pipe is one which every wide-awake dealer can advantageously adopt. "Lindbergh" is on everyone's tongue. Put a "Lindy" pipe in everyone's mouth.

In less time than "Lindy" flew from New York to Paris, dealers who can appreciate this opportunity to take advantage of current events in merchandising, can sell dozens of these pipes.

The spirit of the day is action! Wm. Demuth & Company are being flooded with orders for this pipe, known as No. 530 and unless dealers order immediately from their jobbers, they will be left behind in the non-stop flight for profits.

FATHER'S DAY JUNE 19TH AN OPPORTUNITY FOR THE TOBACCO INDUSTRY

Again we direct attention of the trade to the coming Father's Day celebration which is to take place on June 19th next.

The Tobacco Industry can do much to permeate the noble spirit of special remembrance of father on the day designated for that purpose. Like the flower industry and the candy industry and other industries that have been using their advertising mediums to remind sons and daughters to remember mother on Mother's Day with a suitable token, so can the Tobacco Industry devote some of its advertising mediums to stimulate and encourage the observance of Father's Day by suggesting that sons and daughters remember father on the day set aside in his honor with an appropriate gift of father's favorite smoke, whether it be cigars, cigarettes or tobacco.

The Tobacco Salesmen's Association, having inaugurated the Father's Day movement in the tobacco trade, has prepared attractive and suitable window posters for Father's Day observance in which cigars, cigarettes or tobacco are strikingly suggested as suitable gifts for Father on Father's Day. These are sold to the trade at moderate prices and can be secured by applying therefor to the Tobacco Salesmen's Association at 73 Warren Street, New York City.

But besides such window signs, tobacco advertisers may add a great deal of force to this laudable Father's Day movement by making use of some of their usual advertising mediums for that purpose.

TITLE CLAIMED

All rights to the title "Ribbon Bouquet" for cigars, cigarettes, etc., is hereby claimed by A. C. Henschel & Company, of Chicago, Ill.

BRITISH TRADE CONGRESS AND TOBACCO EXHIBITION

COINCIDING with the Eighth Tobacco Trade Exhibition staged in London at Olympia, May 2 to May 7, there was held a special conference of members of the tobacco trade known as the "First Tobacco Trade Congress," according to a report from Assistant Trade Commissioner James Somerville, Jr., to the Tobacco Section of the Department of Commerce. This Congress met for three days and considered various matters of interest to the trade, such as legislation regarding shop hours, sales methods, advertising problems, and consumption of cigars and of pipe tobaccos.

Much discussion was given to the future of Empire tobaccos by representatives of the various producing countries of the Empire and one session of the Congress was devoted to presenting the claims of Macedonian and other Greek tobaccos.

The decline in cigar smoking was also considered and it was asserted that there appeared to be a popular prejudice in the minds of the British smoking public against the British cigar. The statement was made that in the United States one cigar was sold to every 14 cigarettes; and in France, one cigar to every 40 cigarettes, while in Great Britain the ratio was only one cigar to every 400 cigarettes. At present, cigar smokers in the United Kingdom are estimated to be about one in 30 male adults.

As has been the case at most previous exhibitions, the present Tobacco Trade Exhibition was largely a display of machinery for the manufacture of cigars and cigarettes and of equipment for use in the retail trade. Only two or three of the principal tobacco manufacturers had exhibits; the Imperial Tobacco Company and most of the big independents were not represented. The exhibits, however, from Empire tobacco-producing countries were fairly complete. Foreign exhibits included the Italian State Monopoly, the Columbian Bureau of Information, the Greek Legation, the Balkan Cigarette Company and two large exhibits of American-made machinery.

Cigarette-making equipment greatly predominated and those who have seen former exhibitions state that in no previous exhibition has the supremacy of the cigarette in the public taste been so sharply emphasized. One of the cigarette machines shown made 55,000 cigarettes an hour, while another could pack and wrap them at the rate of 60,000 an hour. The machine which attracted most attention, however, was an American machine provided with an "electric eye" for distinguishing different shades in the leaf in cigars, by means of which these are inspected and graded at the rate of 4000 an hour. Experts who checked the work of this machine found that it not only made no errors, but made finer distinctions, that is into eleven different grades, than is ordinarily possible for the human eye.

TRADE OPPORTUNITY FOR CIGARS

Information concerning an opportunity to sell American cigars in foreign countries has been received in the Tobacco Section of the Department of Commerce and is available to members of the Exporters' Index.

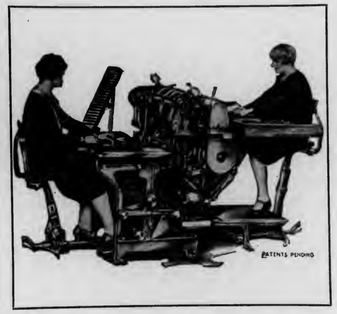
Those interested should request Trade Opportunity No. 25809. This information may also be obtained from the district offices.

Three Profit Aces—

IN THE CIGAR BUSINESS

MODEL M UNIVERSAL
Tobacco Stripping Machine
PRICE COMPLETE
$625

MODEL L UNIVERSAL
Scrap Bunch Machine
PRICE COMPLETE
$850



MODEL T UNIVERSAL
Long Filler Bunch Machine
PRICE COMPLETE
$1750

[Prices quoted are complete with Individual Motor, Drive Equipment and Chairs ready to start work. Cash or easy time payment terms. F.O.B. Newark, N.J., U.S.A.]

THE Universal Model M Stripping and Booking Machine, the Model L Scrap Bunch Machine and the Model T Long Filler Bunch Machine, represent the most modern and practical developments in cigar making machinery. Because they make possible quantity production at low cost, they are proving big money makers to manufacturers of the various grades of cigars for which they have been built.

These machines have been refined to point of speed, accuracy and durability that assures long life combined with highest efficiency. Union Shops, Open Shops—large and small factories everywhere—are adopting them because of their great economy and savings over hand labor.

Let us prove the economy and profit possibilities of these machines in your own factory under your own supervision and working conditions.

WE REBUILD and bring completely up to date old, belt-driven type Model M Stripping Machines for which our charge is $250. All rebuilt Model M Machines are guaranteed as to workmanship and materials for the period of one year. This is identical with our guarantee on all new Universal Machines.

SEND FOR ILLUSTRATION AND PRICE SHEETS

Universal Tobacco Machine Co.

40 EAST 34TH STREET, NEW YORK, N. Y.
Factory: NEWARK, N. J.

PHILADELPHIA.

HOLT SELLS "POR LARRANAGA" FOR TEN CENTS

THE HOLT CIGAR COMPANY is holding a special sale of "Por Larranaga" imported clear Havana cigars, selling some sizes as low as ten cents each. The entire shipment consisted of 353,000 cigars of various sizes shipped direct from Cuba, and is said to be the largest direct shipment from Cuba ever made to any dealer.

The "Por Larranaga" factory is changing the sizes of their brand and the discontinued sizes were closed out to the Holt Company at a price which enables them to be retailed at a price very little more than the customs duty exacted by Uncle Sam.

The regular 20-cent size is being sold at two for 25 cents; the 30-cent size at 15 cents; the 35-cent size at $4 per box of twenty-five. Included in the shipment were 120,000 cigars to retail at 10 cents each.

MORRIS MILLER A HERO

Morris Miller, proprietor of the cigar store at Third and Christian Streets, proved himself a hero last week when he halted a runaway horse. The horse became frightened when an automobile struck the wagon and dashed away. Miller managed to climb aboard the swaying wagon and making his way forward grasped the lines and brought the frightened animal to a halt.

CHARLES HIPPLE VISITS CONNECTICUT

Charles Hipple, leaf tobacco dealer, of North Third Street, was in New York City last week attending the annual convention of the National Cigar Leaf Tobacco Association, following which he made a trip to Hatfield, Conn., for the purpose of supervising the packing of his company's holdings of Connecticut wrappers.

BOOST FATHER'S DAY

Local factories are boosting Father's Day (June 19th) by distributing window posters among the retailers, and splendid results are anticipated.

BAYUK SALESMEN VISIT

THE NEW YORK CITY sales force of Bayuk Cigars, Incorporated, paid a recent visit to the new factory building at Ninth Street and Columbia Avenue, which they inspected and pronounced well worth the trip.

After the inspection they were taken to the Hotel Benjamin Franklin, where a splendid dinner was provided, and they were welcomed to the city by Vice-President Hirst. Sales talks were also given by Sales Manager A. Joseph Newman, Fred Brown, New York sales manager, and Retail Sales Manager Sharock.

The trip to and from New York was made by special bus.

YAHN & McDONNELL GET NEW STAND

An innovation in Philadelphia will be the new cigar stand in the clothing and haberdashery store of Walter G. Becker, at Eleventh and Chestnut Streets. The stand will be under the control of Yahn & McDonnell, jobbers of imported and domestic cigars.

It will be the first store of that character in this city to include a cigar department.

The "Optimo" cigar distributed by Yahn & McDonnell seems to be "leading the league" among local sellers, and is steadily gaining.

SAPIRO SUED FOR $900,000

A breach of contract suit has been brought against Aaron Sapiro in Chicago by Andrew Stevenson, banker and railway organizer, and James Howard, president of the American Economic Institute, charging that Mr. Sapiro and Mr. Lisman failed to live up to an agreement, signed in 1925, to carry out the Stevenson plan of consolidating the Chicago-Great Western, Minneapolis and St. Louis, Wabash, Green Bay and Western and Ann Arbor Railroads. Stevenson and Howard brought suit for $900,000.

ANDRUSS ON NEW ENGLAND TRIP

Sales Manager Willis Andruss, of the Congress Cigar Company, left last week on a trip through the New England States in the interest of "La Palina." Mr. Andruss's first stop was Buffalo, and he will journey from there to Boston and other New England points.

Save Money

Buy Through Your Jobber
This Prepaid Drop Shipment
Offer On High Grade Brands of
The American Tobacco Company
INCORPORATED

Effective at once and until further notice, we will make prepaid Drop Shipments to retail dealers consisting of four dozen or more of the brands of High Grade Tobaccos, and one thousand or more High Grade Cigarettes of the brands listed in this circular and include

FREE **Five Packages Melachrino No. 9—10s Cork**
WITH EACH UNIT OF
Four Doz. Packages of High Grade Smoking Tobaccos
AND
One Thousand High Grade Cigarettes

The following are the brands on which this Offer applies

Cigarettes
HERBERT TAREYTON
JOHNNIE WALKER
LORD SALISBURY
MELACHRINO No. 4
MELACHRINO No. 8
MELACHRINO No. 9
MILO VIOLETS
OMAR
PALL MALL
PALL MALL SPECIAL
PALL MALL KING'S SIZE
PRETTIEST
NATURAL

Little Cigars
PICCADILLY

High Grade Smoking Tobacco
AMERICAN MIXTURE
ARCADIA
BLUE BOAR
CAPSTAN NAVY CUT (Will's)
CARLTON CLUB
CHAMPAGNE SPARKLETS
E. C. C.'s MIXTURE
GARRICK
HASH BROWN
HAVANA
IMPERIAL CUBE CUT
JOHNNIE WALKER
LATAKIA (Falk's)
LATAKIA (Will's)
LONE JACK
LOUISIANA PERIQUE (Allen & Ginter's)
LOUISIANA PERIQUE (Falk's)
NATURAL LEAF
OLD ENGLISH CURVE CUT
PERSONAL (Pipe Tobacco)
RADIANA
SERENE
HERBERT TAREYTON
THREE STATES
VAPORIA
VINTAGE
YALE MIXTURE

All orders are subject to the following conditions

1—In each unit, there must be included at least four dozen packages of High Grade Smoking Tobaccos consisting of at least three brands and one thousand High Grade Cigarettes or Little Cigars of the brands specified in this circular.

2—When the pound packages of High Grade Tobaccos are included, each three packages will count as two dozen and when the one-half pound packages are included, each six packages will count as two dozen.

3—No gratis will be allowed on any fractional part of a unit as described above.

4—No gratis will be allowed on any quantity in excess of six units.

5—Shipments will be made prepaid by parcel post, express or freight at our option.

6—No shipments will be made in care of our jobbing customers.

7—Orders applying under this offer cannot apply under the terms of any other offer that is now, or may hereafter, be put into effect.

8—In order that this offer may be worked to greater advantage, we will break cartons of High Grade Smoking Tobaccos so that any number of packages may be ordered, but we cannot break cartons of Cigarettes.

9—This offer does not apply to our direct customers or to sub-jobbers or to the retail departments of either, and the privilege of taking orders under the terms of this offer will be withdrawn from any jobbing customer who diverts a shipment to his stock.

All orders are subject to our acceptance and to prices and styles in effect at our factory on date of shipment.

No representative or employee of this Company has authority to change any circular, letter or price list issued by this Company.

Very respectfully,

The American Tobacco Company
INCORPORATED
111 Fifth Avenue, New York

NEWS FROM CONGRESS AND FEDERAL DEPARTMENTS

FROM OUR WASHINGTON BUREAU 622 ALBEE BUILDING

THE Federal Trade Commission has directed the Windsor Cigar Company, of Windsor, York County, Pa., Benjamin Paris, trading as Paris Cigar Company, Windsor, and Raphael N. Paris, Baltimore, Md., to discontinue the use of the word "Havana" as a brand name on cigars having a domestic filler.

The Commission found that for a number of years prior to 1924, Benjamin and Raphael N. Paris had been selling cigars under the brand name "Havana Cadet" and that the Windsor Cigar Company, in 1924, shortly after its organization, entered into an agreement with Benjamin and Raphael N. Paris whereby the Windsor Cigar Company agreed to manufacture cigars according to the instructions of Benjamin Paris and to sell them in accordance with the directions of Raphael N. Paris. This agreement provided that the Windsor Cigar Company should manufacture cigars to be sold under the name "Havana Cadet" and that Benjamin and Raphael N. Paris were to be paid a commission by the company on all cigars sold under that brand name.

Further, the Commission found that prior to 1924 the cigar containers carried an illustration of a military academy cadet with the word "Havana" above the picture and "Cadet" below. Since the cigars have been made by the Windsor Cigar Company the inscription "Imported Sumatra Wrapper—Domestic Filler" has been added in smaller type.

The findings conclude that the word "Havana" when applied as descriptive of a cigar, signifies to the trade and to the consumer that such cigars are composed wholly—filler, binder and wrapper—of tobacco grown on the Island of Cuba, and that the use of the word "Havana" by the respondents on cigars containing a domestic filler resulted in deception of the trade and consumers and was unfair to respondents' competitors.

The Commission ordered

"That respondent Windsor Cigar Company, its officers, agents, representatives, servants and employees and the respondents Benjamin Paris and Raphael N. Paris, their agents, representatives, servants and employees cease and desist in connection with the sale and distribution of cigars in interstate commerce from—

(1) Using the word 'Havana' as a brand name for or descriptive of such cigars unless the same be composed entirely of tobacco grown in the Island of Cuba.

(2) Representing in any manner whatsoever that any of respondents' said cigars other than those manufactured entirely from tobacco grown in the Island of Cuba are Havana cigars."

The respondents are required to report to the Commission within thirty days the manner in which they have complied with the order.

Bakelite Case May Be Reviewed

An appeal to the courts for a review of the findings of the United States Tariff Commission in the so-called Bakelite case is anticipated. In the event that such action is not taken, it is anticipated that the President will issue an order excluding from entry into the United States synthetic phenolic resin, form C, and articles made therefrom when composed of different colored sections and in any event unless marked to show that the Bakelite Company was not the manufacturer.

The exclusion recommendations were signed by Chairman Thomas O. Marvin, Vice-Chairman Alfred P. Dennis and Commissioner Edgar B. Brossard. Commissioner Lincoln Dixon concurred in that part of the findings requiring the marking of the products to prevent confusion, but dissented from the remainder of the proposals because of doubting the jurisdiction of the Commission to determine the validity of contested patents which are involved in these findings and recommendations. Commissioner Sherman J. Lowell took no part in arriving at the final conclusions since he is absent on account of serious illness.

Commissioner Edward P. Costigan, in a dissenting opinion, asserted that the Tariff Act of 1922 was not designed to enlarge patent monopolies through the aid of embargoes in causes where, as here, the validity and infringement of the patents in question have been denied and duly put in issue in the Tariff Commission's investigation and it develops that such validity has not been upheld by the courts.

The findings and recommendations of the majority of the Commission uphold the complaint of the Bakelite Corporation, of New York, which alleged unfair acts on the part of a group of importers in the importation and sale of synthetic phenolic resin, form C, and articles made wholly or in part therefrom. They pointed out that inasmuch as the assessment of an additional duty of not exceeding 50 per cent. nor less than 10 per cent. of the value of such articles would not have offset the unfair methods of competition and unfair acts in the importation into the United States and the sale therein, as found by the majority, they recommended that the President direct the Secretary of the Treasury to instruct customs officers as follows:

"That the following named materials and articles imported prior to December 7, 1926, be excluded from entry into the United States: Synthetic phenolic resin,

(*Continued on page 17*)

California Redwood

HELPS TO MAKE BETTER CUSTOMERS

One of the problems of the cigar manufacturer is to find a container that will present his product to the smoker in such splendid condition that a steady customer is created.

California REDWOOD cigar boxes have established a reputation for preserving the finest qualities of a cigar for the pleasure of the smoker.

The insulating qualities of California REDWOOD assure the manufacturer of cigars that he has a container of exceptional merit when he insists on having his cigar boxes manufactured from California REDWOOD.

The flat, straight lids on the containers of many of the largest selling cigar brands in the United States are made from California REDWOOD because the manufacturers of these products are convinced that they are best and, therefore, demand California REDWOOD "tops" for their cigar boxes.

Our Chicago or New York office will gladly furnish further information concerning the wonderful success of cigar containers made from California REDWOOD.

CHICAGO
2073 McCormick Bldg.

The Pacific Lumber Co.
OF ILLINOIS
REDWOOD
"TIME'S ONLY RIVAL"
332 SO. MICHIGAN AVE. CHICAGO, ILLINOIS

NEW YORK CITY
2314 Pershing Square Bldg.

The Largest Manufacturers and Distributors of California Redwood

Putting Greater Value In Every Bayuk Cigar

Naturally your main interest is in selling cigars. You don't give two whoops where they're made as long as they sell easily . . . give you a profit . . . and bring repeat sales.

Every one of your customers spends his nickel or his dime for just two things; material and labor. And our new Philadelphia factory gives him better quality in both of these.

We can keep the air in the whole factory at ideal temperature and humidity. The air in the rooms in which we store the tobacco is automatically kept at the proper warmth and moisture content. Ripe tobacco deserves the most expert care—and it gets it. Our new factory adds to the value of the materials in Bayuk cigars.

Everything is done to make Bayuk employees happy, and sold on their jobs. They stay with us and become more skilful. They put finer workmanship in the Bayuk cigars you sell.

It does make a difference how and where cigars are made. Bayuk cigars are better value than ever. They sell easier. They're more certain to please customers and get repeat sales. And you know they're profitable. Remember this—

BAYUK BRANDS BUILD BUSINESS

It's Ripe Tobacco! – Every Bayuk Cigar

THIS TOBACCO IS *UNDER*-RIPE — bitter

THIS TOBACCO IS *RIPE* — perfect smoking

THIS TOBACCO IS *OVER*-RIPE — flat

BAYUK CIGARS Inc.

PHILADELPHIA

Makers of fine cigars since 1897

Here are the five famous Bayuk brands

PRINCE HAMLET MAPACUBA

BAYUK PHILADELPHIA

HAND MADE PERFECTO

HAVANA RIBBON CHARLES THOMSON

TURNER JOINS PREFERRED HAVANA

ANNOUNCEMENT was made last week that Claude E. Turner, well-known in cigar circles, had joined the force of the Preferred Havana Tobacco Company, manufacturers of the "Henry The Fourth" brand, in Tampa, Fla.

Mr. Turner has not been connected with the cigar industry for the past six months, and his decision to return to the fold is very pleasing to his many friends in the trade.

Mr. Turner's position in the company will be an executive one, and you may expect to see "Henry The Fourth" going better than ever in the very near future.

UNITED BUYS INTEREST IN 30 STORY HOTEL

Last week the United Cigar Stores Company interests closed a deal in New York City, whereby they became partners with I. I. Levine in the Hotel Lincoln, a thirty-story hotel building now under construction on Forty-fourth Street, near Eighth Avenue, New York City.

The property was immediately leased to the Channin Construction Company, (from whom it was purchased), for a period of sixty years.

The hotel building is 200 feet by 100 feet, and will contain 1400 rooms, and will have a dozen stores on the street level. The United Cigar Stores Company will occupy the store on the corner of Eighth Avenue and Forty-fifth Street.

The building will be ready for occupancy by November 1st.

MENDELSOHN & NEWMAN MERGE IN CLEVELAND

Plans have been accepted whereby the Newman Cigar Company, of Cleveland, O., will be merged with the Mendelsohn Company, of the same city.

The new combination will be known in the future as the M. & N. Cigar Manufacturers, Incorporated, and the new address is 2700 Woodland Avenue, Cleveland, O.

J. C. Newman, is president; Grover Mendelsohn, secretary and treasurer, and Ed. Kelly is general sales manager.

All the old brands manufactured by the two companies will be continued.

MUTUAL TOBACCO CORPORATION HOLDS MEETING

A conference of the promoters of the Mutual Tobacco Corporation and many of the leading jobbers in the United States was held last week in New York City, at which time plans were discussed for the merging of the larger leading jobbers in the country, the merged companies to be operated from one central office.

The plan proposed met with approval from some of those present while others were opposed to the plan.

Another meeting is planned to be held in the near future.

WESTERN PAPER GOODS CO. MOVES

Announcement is made of the removal of the Western Paper Goods Company, of Cincinnati, O., from Third and Lock Streets, to 1224-1248 West Eighth Street, where they will continue the manufacture of their paraffin treated scrap tobacco bags on a larger scale.

After all nothing satisfies like a good cigar
LESCHEY-MYERS-CIGAR BOX CO.
CIGAR BOX MANUFACTURERS
YORK-HANOVER-EPHRATA-PENNSBURG-PHILADELPHIA
The Best Cigars are packed in Wooden Boxes

LETTERS FROM HENRY TO HIRAM

By Frank Farrington

It Pays to See the Salesman

DEAR HIRAM:—Of course you paid me a compliment when you wrote and asked me what I thought could be wrong about your business that it wasn't going better, and I got your letter thanking me for what I've already done and, as the fellow said when somebody said, "Thank you!" after he'd hauled his car out of the ditch for him, "I fed a horse that once and it died."

I don't mean that I expected to be paid for my advice, but I am going to be frank enough to say that I shall expect you to give my line a little more consideration than it got the last time I showed it to you. That's fair enough, isn't it?

There's a point to what I'm saying, Hiram. You don't give us salesmen any too good a chance. You think that because we want to sell you something you have to watch out or we'll put something over on you. Business isn't like that any more. Salesmanship isn't putting something over on the other fellow, not the kind of salesmanship I represent. You're thinking about these load 'em and leave 'em birds that come once and never show up again, like the fellow who sells your wife six pairs of genuine pure silk stockings for five bucks, fully guaranteed.

If I sell you a lot of goods that you can't sell again, I'm worse out of luck than you are. You're stuck for part of one bill of goods that don't move, but I'm out a customer who ought to be buying of me every three months for years.

When you have a customer for some piece of merchandise that sells for $25, you don't figure, do you, that that customer is doing you a great favor to buy it and that he is out his money if he does? Not much. Your idea is that he is getting good value for his money and you want to sell him something he will like so he will tell his friends about it and so you will get more trade from him and from the people he knows. You think people are wise if they come in and look over your stock. You even advertise that it will be to their advantage to see what you have, whether they are ready to buy or not.

Then you tell a traveling man to run along and sell his papers, that there isn't anything you want and you haven't time to look over his line. Honestly, Hiram, one of the best things your competitor around the corner ever bought, and it was something that pulled for him a nice bit of business you might have had, came from your refusing to take time to see my fall line. I sold the other fellow and he got the business. You couldn't blame me. I did everything but pull a gun on you to get you to go down to the American House sample room with me.

My idea is that when a dealer tells a salesman he hasn't time to look at his line, he is practically telling him he hasn't time to run his business the way it ought to be run.

Buying is just about the most important part of your business and how can you buy if you won't even look at the samples? When you tell a salesman you don't want a thing and won't look at his samples, you practically tell him that you know all about what he has in that line without seeing it or hearing what he has to say about it.

Maybe you have a bigger stock than you ought to have and you can't see how you could add to it to any advantage. Probably you actually believe that, but haven't you ever had any experience with stimulating the sale on overstock by mixing in some live new things that got people coming to see those new items and gave you a chance to sell them some of the old as well?

What I'm getting at is that you don't know what a salesman may have that you need unless you see his line and hear his prices and get his news about what is growing in popularity in the places where they set the styles and start the fads.

If you never take on any new lines, any novelties; if you never cater to fad demands; if you just stick to the old staples, in a little while your store will be full of stuff that nobody wants. Staples are staples, but you have to watch for the new lines.

I'm going to make a suggestion that you will think sounds a little suspicious. I want you to let Irene look over my line next time I come. You're getting a little behind the times because you aren't as young as you once were. Now, don't get peevish and think I'm calling you an old man. You're plenty young enough to have new ideas and a youthful point of view—only you are settling down into a rut and getting mentally old. You need something to liven you up, but I'm not going to try to do it, not yet. It will be easier after I have shown the new stuff to Irene and have got her on my side.

Irene is up-to-date. She is in touch with the feelings and inclinations of the younger trade. If you would let her try her hand at buying some of the items she believes she can sell, and then tell her to go ahead and sell them, you would find out what it means to have the influence of youth in your store and in its methods. I know you wouldn't trust her judgment, but you asked me for advice and I'm telling you that you might do worse, maybe, than to trust to Irene and me to pick out some new goods to liven up your stock. I'll promise that we'll stick absolutely to business—until after business hours. And her selections won't go on an order until you O. K. them. Think it over, Hiram.

Yours for biz,

O. HENRY HOFFMAN.

PORTO RICAN TOBACCO PRODUCTION

The first Porto Rican tobacco crop for 1927 is now estimated to be 46,664,000 pounds, according to data released by the United States Department of Agriculture. The second crop is still estimated at 1.000,000 pounds. This late estimate places the present crop approximately one-third greater than the crop of 1926 and more than twice the average crop for 1921-1925.

Taking Hurdles

YOU CAN'T GET OVER UNLESS YOU HAVE A GOOD MOUNT

Are you sitting tight and pretty? Is there enough profit in your cigar trade to put you over the top?

YOU CAN'T GET ON WITHOUT IT

Today Manila is sending to the market beautiful, handmade, longfiller cigars that cannot be duplicated in workmanship for twice the price.

Characteristic of the standard Manila cigars at popular prices are exceptional mildness and a free burn, a joy to men who want to smoke a lot.

THERE IS MONEY IN MANILAS

Booklet, List of Importers and Factory Agents on Application

THE MANILA AD. AGENCY

C. A. BOND, Manager

15 William Street, New York City

N. C. L. T. A. CONVENTION

(*Continued from Page 3*)

treaty, without reference to the repeal of the limitation upon cigar quantities.

No. 4. The Philippine Differential in the Wrapper Tobacco Tariff: To bring about, in the near future, the enactment of some measure designed to restore the parity of the duty on wrapper tobacco used on Philippine cigars entering the United States (the duty on imported wrappers in the United States is $2.10 per pound, and in the Philippines is $1.85), or, if no remedial legislation is enacted before the end of the current year, place before the House Ways and Means Committee and Senate Finance Committees a request that some form of countervailing duty be imposed upon Philippine cigars wrapped with foreign leaf, brought to the Continental United States, that would equal the differential now prevailing in the duty on wrapper tobacco.

No. 5. Price Protection Legislation: Endorse the new tentative bill which will be offered as a substitute for the so-called Capper-Kelly bill.

No. 6. Government of Porto Rico Tobacco Guarantee Agency: That the Porto Rican Government instruct its agents to use their advertising for the benefit of all interested in this business, instead of to the advantage of a favored few.

No. 7. The Revised Gilbert Bill: That we now favor the Gilbert Bill as a substitute for the so-called Cantrill bill. This bill previously had required laborious and unnecessary returns to be made by holders of leaf tobacco, as well as the returns were open to public inspection.

No. 8. The Standardization of Leaf Tobacco: Approves the general purpose of the work of standardization, and offers its co-operation to the department.

No. 9. Observance of "Dad's Day"; Endorses this movement, and encourages its members to co-operate and assist.

No. 10. Investigation of Foreign Cigar Leaf Markets: Urges the Department of Commerce to use its best endeavors to obtain from Congress an adequate sum for this important work.

No. 11. Free Zones: Hearty endorsement of the Free Zone plan, and urges upon Congress that it be incorporated in the next revision of the tariff law, or the customs administrative act.

No. 12. Appropriation for Bureau of Plant Industry: Reiterates its recommendations to Congress that liberal appropriations be afforded for the support of this bureau.

No. 13. Co-operation of Trade Press: Extend the trade press an expression of deep gratitude for its assistance.

No. 14. Thanks to the Merchants' Association: Thanks of this Convention to the Merchants' Association for their courtesy and kindness in extending the use of their assembly room.

No. 15. Thanks to Entertainment Committee: Thanks of this convention are tendered to the Entertainment Committee.

No. 16. Washington Representative: This Association extends to Mr. Crounse its hearty appreciation, and that he be retained as its Washington representative for the coming year.

Following the adoption of the resolutions, there was quite a discussion as to where the next convention would be held—Montreal, Lancaster and Dayton all extending invitations. Montreal was first eliminated as unsuitable, and the Lancaster invitation was then withdrawn in favor of Dayton, so the next annual convention of the National Cigar Leaf Tobacco Association will be held in Dayton, Ohio, on June 7th and 8th, 1928.

Morris Stern was then given the floor and he read a paper on "What's the Matter with the Cigar Industry." Mr. Stern stated that the cigar manufacturers today were giving the smoker too much for his money—that is, too big a cigar, and also they fail to cater to the young man. Mr. Stern stated that he believed a small cigar should be made from shredded cigar leaf which would burn in a similar manner to the cigarette and appeal to the young man who is just starting to smoke, and he believes some day some manufacturer will bring out such a cigar and reap a harvest.

The election of officers for the ensuing year was next in order and Nathan I. Bijur, of New York City, was unanimously elected president; Gordon Stewart, of Hartford, was re-elected vice-president; Henry Fisher, of New York City, secretary, and Maurice Hartman, of Hartford, treasurer.

Immediately after being inducted into office as president, Mr. Bijur announced the following appointments of committees:

Directors—Joseph Duys, New York; Fred B. Griffin, Hartford, Conn.; John J. Rogers, Philadelphia, Pa.; William Paley, Philadelphia, Pa.; William J. Lukaswitz, Dayton, Ohio; Charles Duignan, New York; Milton Ranck, Lancaster, Pa.; Samuel Grabosky, Philadelphia, Pa.; Solomon Kohn, Hartford, Conn.; Howard Cullman, New York; Milton Durlach, New York; Jerome Waller, New York.

Legislative Committee—Joseph Mendelsohn, chairman, New York; William Paley, Philadelphia, Pa.; Howard Cullman, New York; J. W. Alsop, Hartford, Conn.; Milton Ranck, Lancaster, Pa.

Trade Regulations Committee—Maurice Hartman, chairman, Hartford, Conn.; John R. Young, Jr., Philadelphia, Pa.; Louis Leopold, New York; Paul Hirschhorn, New York.

Finance Committee—Howard Cullman, New York; Nathan I. Bijur, New York; John Duys, New York; Marco Fleishman, New York.

Standardization Committee—Fred B. Griffin, chairman, Hartford, Conn.; Edward Brill, New York; W. J. Lukaswitz, Dayton, Ohio; Otto Olsen, Ephrata, Pa.; M. H. Ranck, Lancaster, Pa.; William McIntosh, Edgerton, Wis.; Charles Hess.

Conference Committee—Harry S. Rothschild, chairman, New York; Benjamin L. Haas, Hartford, Conn.; Henry Fisher, New York; Howard L. Friend, New York.

Committee on Arbitration—Joseph Cullman, Sr., chairman, New York; George William Spitzner, New York; Menko Rose, Jr., New York; George Berger, Cincinnati, Ohio; William P. Haas, Hartford, Conn.; Charles Hipple, Philadelphia, Pa.

Membership Committee—Herbert J. Curtis, New York; Milton Samuels, New York; M. H. Ranck, Lancaster, Pa.; Percival R. Lowe, Jr., New York; Jack Marquesee, New York.

Credential Committee—Maurice Hartman, Hartford, Conn.; Albert Newfield, Hartford, Conn.; John Duys, New York.

Traffic Committee—Charles Duignan, chairman, New York; Harry Wetstone, Hartford, Conn.; Eugene R. Dreyer, New York; Henry Fisher, New York.

The convention then adjourned sine die to meet again in Dayton, Ohio, June 7, 1928.

FINAL DATA CONCERNING THE CANADIAN TOBACCO CROP OF 1926

COMPLETE data concerning the Canadian tobacco crop of 1926 appeared in the Monthly Bulletin of Agricultural Statistics, March, 1927, issued by the Dominion Bureau of Statistics and the Tobacco Division of the Dominion Experimental Farms. The total Canadian production in 1926 amounted to 28,824,000 pounds; the area planted, 33,356 acres; and the yield per acre 864 pounds. Compared with the five-year period 1921-1925, these data show an increase of nearly 51 per cent. in the area planted, 33 per cent. in production, and a decrease of 13 per cent. in the yield per acre. (See Table 4, appended.) The average yield per acre during 1921-1925 amounted to 990 pounds, and the decreased yield in 1926 was attributed in the Dominion's report to adverse weather conditions at planting and harvest time.

Heavy snowfalls during the first two weeks of April, 1926, left the soil in a cold, soggy condition, and in most cases it was impossible to get on the land to work the plant beds before the middle of the month. Seeding was thus delayed and cool, cloudy weather during the greater part of May was not favorable to the growth of plants which must be raised under glass in Canada. Field planting in Ontario began the last week in May and in Quebec, the first week in June. Most of the Ontario field plantings were completed by June 25, while the bulk of the Quebec planting was not completed till July.

Considerable root rot and damping off materially reduced the available supply of plants in Quebec and there was an unusual amount of injury from wireworms.

In southwestern Ontario cutworm injury was very bad in nearly all parts of the district. Several severe windstorms also caused injury to newly set tobacco by drifting sand. For these reasons much replanting was necessary, and in many cases an entire field was harrowed up and replanted. During the latter part of June, high winds and dry weather destroyed many good stands of tobacco on the lighter soils of Essex County.

The first half of July was cool and dry in both Quebec and Ontario, and the already late set crop was retarded. The last fortnight of the month, however, brought favorable weather, which continued throughout August. Harvesting commenced in the Quebec districts about August 20, and was general by August 30. In Ontario, little or no tobacco was cut before September 1, and harvest did not become general till a week later. In British Columbia the majority of the crop was harvested by September 1.

Harvesting and curing conditions during September and October was generally favorable in Quebec and British Columbia. No frost damage to standing crops was reported, although some freezing of the uncured leaves on unripe plants occurred in the curing barn later in October, making a certain proportion of fat stems and wet butts to be sorted out at stripping time. Light frost was reported at some points September 26, but most of the Quebec growing district reported no frost during September. Excessive rainfall at some places flooded crops on low lying land, and did considerable damage, but over the district as a whole this loss appears to be small.

(*Continued on Page 16*)

ROCKY FORD
CIGAR

Quick Sales
Fast Turnover

5¢

Long Filler
Imported Sumatra Wrapper

It pays to display them

P. Lorillard Co., 119 W. 40th St., New York

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CIGAR

Extremely Mild

100% Havana Filler

"BEST OF THE BEST"

OP'TIMO CIGARS

Manufactured by **A. SANTAELLA & CO.**

Office, 1181 Broadway, New York City

FACTORIES: Tampa and Key West, Florida

made good

LA PALINA

CIGAR

THE CANADIAN TOBACCO CROP

(*Continued from Page 15*)

In Ontario, after a week of fair weather the beginning of September, heavy rains set in and harvesting was greatly delayed. Heavy frosts on September 25 and 26 found 50 per cent. of the crop still standing in the field. Indications are that the loss from this frost averaged at least 10 per cent. of the entire crop. Frost injury was severe in Essex, Elgin and Norfolk Counties, while comparatively less damage was done in Kent, Lambton and Middlesex Counties. Excessive rainfall and continued wet weather during September and early October interfered with harvesting and curing operations. In many cases considerable loss was occasioned by flooding of the tobacco fields. Most growers, because of the large increase in acreage, hung the tobacco much closer than usual in the curing barns, and also made use of buildings which were poorly equipped for curing tobacco. For these reasons and on account of the bad curing weather a very large loss was occasioned by shedburn.

In addition to the crop of Quebec and Ontario, a total of 55 acres with an estimated yield of 1225 pounds per acre were grown in the Okanagan Valley of British Columbia.

Farm prices have been good for all types of tobacco grown in Canada in 1926. In Ontario the flue-cured type probably averaged 45 cents per pound; Burley 23 cents per pound; Green River 22 cents per pound, and Snuff 26 cents per pound. Quebec tobaccos probably averaged 21 cents per pound, and British Columbia the same.

The average farm value of Ontario tobacco is estimated at 27.6 cents per pound, as compared with 21 cents per pound in Quebec and British Columbia.

ROBY CIGAR CHANGES NAME

FOLLOWING a reorganization of the Roby Cigar Company, of Barnesville, Ohio, it was announced that the name of the company had been changed, and in the future it will operate under the name of Popular Cigars, Incorporated. There will be no change in the personnel of the reorganized company.

New stock in the company is being issued on a smaller capitalization basis, and it is expected that an expansion of the business will result from the improvement in the financial condition.

For the present, the old brands of cigars will be continued although new brands may be added later.

J. PALEY PLANS TRIP TO EUROPE

Jacob Paley, of the Congress Cigar Company, expects to sail for Europe the latter part of this month. Samuel Paley, president of the Congress Cigar Company, sailed for Porto Rico last week.

ADOLPH LOEB SAILS

Adolph Loeb, of K. Straus & Company, leaf tobacco dealers of North Third Street, sailed for Europe last week. He was accompanied by his family.

News from Congress

(*Continued from Page 8*)

Form C, and articles made wholly or in part thereof (except articles made by moulding synthetic phenolic resin when mixed with other materials) containing a preparation of free or combined paste not exceeding one-fifth of the equimolecular preparation of phenolic body employed as described in United States Patent No. 942,809.

"2. That the following named materials and articles be excluded from entry into the United States, namely, synthetic phenolic resin, form C, and articles made wholly or in part thereof (except articles made by moulding synthetic phenolic resins when mixed with other materials) composed of different colored sections of synthetic phenolic resin, form C, united by a binding agent comprising a phenolic condensation product as described in United States Patent No. 1,424,738.

"3. That the following named articles be excluded from entry into the United States, namely, articles made wholly or in part of synthetic phenolic resin, form C (except articles made by moulding synthetic phenolic resin when mixed with other materials) unless it is clearly and unmistakably shown by means of a distinguishing mark, name, inscription, or label, placed upon said articles or attached thereto, that said articles are not made from synthetic phenolic resin, form C, manufactured by the Bakelite Corporation, or unless distinguished so as to prevent confusion between the imported and the domestic articles on the part of the purchasing public."

An appeal may be taken to the United States Court of Customs Appeals, with final recourse by certiorari to the Supreme Court of the United States. Presumably if it goes to one it will go to the other. The Supreme Court could send the matter back to the Commission for any failure to meet the legal questions involved and order further testimony to be taken. If the courts find in favor of the Commission, the report then would go to the President for the issuance of an appropriate order in line with the recommendations of the Commission.

F. T. C. Without Authority to Interfere With Mergers by Direct Purchase

With the decision by the United States Supreme Court that the Federal Trade Commission is without authority to interfere with business concerns which acquire the property of competitors by outright purchase, but must resort to the courts if such acquisitions are believed to be in violation of the laws, much of the uncertainty which for years has surrounded the normal expansion of industry has been dissipated, it is felt by business men throughout the country.

In a decision rendered May 31 in the Eastman Kodak Company case, in which the Commission had issued an order requiring the company to dispose of three laboratories purchased and, according to the Commission's findings, held inoperative as a threat to put independent laboratories out of business should they refuse to use Eastman film, the court held that there is no authority in the Clayton or Trade Commission acts for such an order, and that the Commission's authority extends only to the holding by one concern of stock in a competitor company.

(*Continued on page 18*)

Classified Column

The rate for this column is three cents (3c.) a word, with a minimum charge of seventy-five cents (75c.) payable strictly in advance.

FOR SALE

SEVERAL ATTRACTIVE CIGAR LABELS WITH TITLE RIGHTS, large quantity of bands with each, including edging. Will sell very reasonable. Have also large quantity of new table mold presses; packer's table presses and large ten-mold presses, paste, cups, and one Universal Stripping Machine. Also several cigar press packing machines, binder cutters, and blank cigar box openers.

Have also some very fine table shorts scraps of quality for sale. Always on hand for immediate delivery. Samples mailed on request. Jacob Rich, 165 Water Street, New York City.

SITUATION WANTED

CIGAR FACTORY SUPERINTENDENT—Practical, trained with big company. A practical cigarmaker—hand-work, suction and fresh-work machines. Willing worker. Address Box 501, c/o "The Tobacco World."

WANTED TO BUY

JOB LOT CIGARS WANTED. ANY QUANTITY, ANY condition; wormy or dry. Send samples with lowest price and quantity and style of packing. J. B. Cigar Co., 35 South Third St., Philadelphia, Pa.

The Tobacco World

Established 1881

VOLUME 47 JUNE 15, 1927 No. 12

TOBACCO WORLD CORPORATION
Publishers
Hobart Bishop Hankins, President and Treasurer
Gerald B. Hankins, Secretary

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PRICE: United States, Canada, Cuba and Philippine Islands, $2.00 a year. Foreign, $3.50.

OUR HIGH-GRADE NON-EVAPORATING

CIGAR FLAVORS

Make tobacco mellow and smooth in character and impart a most palatable flavor

FLAVORS FOR SMOKING and CHEWING TOBACCO

Write for List of Flavors for Special Brands

BETUN, AROMATIZER, BOX FLAVORS, PASTE SWEETENERS

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Schedule of Rates for Trade-Mark Services Effective April 1, 1916.

Registration,	(see Note A),	$5.00
Search,	(see Note B),	1.00
Transfer,		2.00
Duplicate Certificate,		2.00

Note A—An allowance of $2 will be made to members of the Tobacco Merchants' Association on each registration.

Note B—If a report on a search of a title necessitates the reporting of more than ten (10) titles, but less than twenty-one (21), an additional charge of One Dollar ($1.00) will be made. If it necessitates the reporting of more than twenty (20) titles, but less than thirty-one (31), an additional charge of Two Dollars ($2.00) will be made and so an additional charge of One Dollar ($1.00) will be made for every ten (10) additional titles necessarily reported.

REGISTRATIONS

MOTHER LOAD HIGHWAY:—44,982. For all tobacco products. May 21, 1927. East Prospect Cigar Co., East Prospect, Pa.

FLYING FOOL:—44,983. For all tobacco products. May 24, 1927. East Prospect Cigar Co., East Prospect, Pa.

W. Y. CO.:—44,984. For all tobacco products. May 27, 1927. George Schlegel, Inc., New York, N. Y.

RAVEN HALL:—44,985. For cigars. May 25, 1927. M. Rosen, New York, N. Y.

FLORIDA NATIONAL:—44,987. For cigars. April 25, 1927. F. Neyle Marx, Jacksonville, Fla.

HI-STACK:—44,988. For all tobacco products. June 1, 1927. Pottsville Tobacco Co., Pottsville, Pa.

STOGARETTE:—44,990. For cigars and stogies. April 15, 1927. Standard Cigar Co., Pittsburgh, Pa.

CLARENCE E. CHAMBERLIN:—44,991. For all tobacco products. June 4, 1927. Geo. Schlegel, Inc., New York, N. Y.

CRUISER MEMPHIS:—44,992. For all tobacco products. June 4, 1927. East Prospect Cigar Co., East Prospect, Pa.

TRANSFERS

STOGETTES:—10,151 (Tobacco Leaf). For cigars and cheroots. Registered April 18, 1895, by Joseph Endress, Jr., Germantown, Ohio, December 11, 1901. Re-transferred by Frank Hartman, Dayton, Ohio, successors to Havana Stogette Co. to Standard Cigar Co., Pittsburgh, Pa., May 27, 1927.

CORRECTED PUBLICATION

GREENFIELD SPECIAL:—44,980. For cigars, cigarettes and tobacco. Registered April 27, 1927, by Federal Cigar Co., Inc., Union City, N. J.

News from Congress

(*Continued from page 17*)

The full effect of this decision, it is felt, will be to bring to an end the series of cases instituted by the Commission as a result of recent mergers involving the outright purchase of businesses as distinguished from acquisition of stock control. There have been a number of such purchases and their validity has been in doubt as a result of the Commission's activities. The court, in its decision, said nothing as to the validity of such acquisitions, but declared that the Federal Trade Commission or other Government body, if investigation indicated their illegality under anti-trust or other laws, must seek to nullify them by action in the courts and not by fiat.

Suggests Idea to Eliminate Publicity on F. T. C. Complaints

Elimination of unethical trade practices by the industries themselves in co-operation with the Federal Trade Commission is advocated by Judge Edwin B. Parker, chairman of the Board of Directors of the United States Chamber of Commerce, in order that business may be saved the publicity and embarrassment attendant upon the trial of a formal complaint issued by the Commission.

The way for such co-operation, it is pointed out, has been provided by the Commission itself through the adoption of trade conferences, at which representatives of an industry may determine what constitutes unfair practices and adopt rules which, if approved by the Commission, become the rules of business conduct for the industry on the subjects covered. Members of an industry not conforming to such rules are then whipped into line by the Commission. A large number of industries have already taken advantage of this plan.

The Chamber is attempting to secure the creation of committees to work with the Federal Trade Commission in such industries as have not already taken such action. These committees, formed for the purpose of discovering and defining practices which in the interest of the trade as a whole should be eliminated, will find customs, it is declared, which, even if originally useful, have outgrown their usefulness and become wasteful, or which have been forced upon some members of a trade against their better judgment, and can be eliminated with resulting economies to the whole industry.

A. KAUFFMAN & BRO. INC.
YORK, PA.
ESTABLISHED 1893
MANUFACTURERS OF
CIGAR BOXES
AND
CIGAR BOX LUMBER
WE SPECIALIZE ON
GOLD LEAF WORK

South American Countries May Boycott American-Made Goods

A possible boycott of American goods by the South American republics threatens, in the opinion of observers in Washington, as a result of unfavorable tariffs, quarantine orders and embargoes, and a general failure on the part of the United States to give the Latin-American countries what they consider a square deal.

Whispers of retaliatory measures were heard at the Pan-American Commercial Conferences held in Washington a month ago, when delegates from the various South American countries outspokenly criticised our policies. Direct action was taken shortly thereafter by the President of Argentina, who asked his Congress to make effective the agriculturists' slogan "Buy from those who buy from us."

There has for some time been a feeling of resentment in South America at our so-called imperialistic aims, which has been fanned by recent events in Nicaragua, where Mexico is credited with having aided the revolution just suppressed. Colombia, Argentina, Brazil and, in fact, practically all the Latin-American countries, have grievances against the United States and, it is believed, little would be required to induce the adoption of a widespread boycott against American goods, which would be given direct aid by European countries which have lost South American trade to the United States and are now making energetic efforts to regain their ground.

BUYERS' GUIDE

CIGAR BOXES

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CEDAR SAW MILLS CIGAR BOXES AND PLANING MILLS
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Dependable service—Quality packages—to meet any requirement in the Wooden Containers for Cigars

The WOODEN package is the retainer of AROMA from Factory to Consumer

The Buckley Cigar Box Co., 24 Vine St., DESHLER, OHIO.
The Buckley Box Co., 1106 West Town St., COLUMBUS, OHIO.

PERFECT LITHOGRAPHY
CIGAR LABELS BANDS
American Box Supply Co.
2309 Russell Street Detroit, Mich.
Corner of Gratiot Street
Exclusive Selling Agents For
THE CALVERT LITHOGRAPHING CO.

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LABELS-BANDS-ADVERTISING
WINDOW TRANSPARENCIES
Quality Service
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Gail & Ax's Snuff, : Est. 1851
ALL OF THE OLD ORIGINAL
Maccoboys—Rappees—High Toasts
Strong, Salt, Sweet and Plain Scotchs
MANUFACTURED BY
GEORGE W. HELME CO., 111 Fifth Ave., New York

SMOKE
DILL'S BEST
"It's A Mighty Fine Pipe Tobacco"
If your jobber is unable to supply you, write us direct and state size desired. Give us the name and address of your jobber.
10c 15c 25c 75c $1.50 SIZES
J. G. DILL CO. Richmond, Va.

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Complete Satisfaction

YOUR easy chair · · · *your* home · · · *your* life · · · as the sweet, fragrant smoke of *your* cigar curls upward · · · Complete Satisfaction!

Where life is lived at its best you'll generally find an inborn appreciation of fine cigars like Rob! Burns. And what could be more natural? Men who demand *complete satisfaction* in everything are particular to seek the mild, sweet mellowness of the Rob! Burns FULL Havana filler.

* * *

With a great variety of blends to select from, it is a matter of pride to us that real judges of cigar enjoyment choose Rob! Burns because they recognize FULL *Havana filler to be the highest type of tobacco grown.*

General Cigar Co., Inc.

Rob! Burns

PANATELA . . 10¢ *PERFECTO GRANDE (foil-wrapped) . . 2 for 25¢* *INVINCIBLE . . 15¢* *STAPLES . . 10¢*

FULL HAVANA FILLER [Recognized as the highest type of tobacco grown]

JULY 1, 1927

VOLUME 47 No. 13

THE TOBACCO WORLD

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IT IS NOW GENERALLY ADMITTED THAT
No Tobacco in the World Combines So Many Essentials to a Good MILD Cigar as

PORTO RICAN TOBACCO

It is a smooth, mild, free-burning leaf, literally teeming with rich, natural fragrance.

Used exclusively in the filler or blended with other tobaccos it gives that ALL DAY satisfaction demanded by the great army of American cigar smokers.

That is why choice Porto Rican leaf is now widely selected by manufacturers of nationally advertised cigars of the mild Havana type—its unusual *combination* of many good qualities are fast being recognized.

And remember this—Porto Rican Tobacco, grown in an American possession, and admitted duty-free, permits you to produce a *better value to the smoker at the price he pays.*

The Government of Porto Rico, as a protection for all buyers of its genuine native tobacco, requires that a Guarantee Stamp be affixed to all tobacco or tobacco products originating in Porto Rico. Look for these stamps in all your purchases.

Write for booklet containing full information on Porto Rican Tobacco. Address your communications to

GOVERNMENT OF PORTO RICO
TOBACCO GUARANTEE AGENCY

1457 BROADWAY *F. LINARES, Agent* NEW YORK, N. Y.

PUBLISHED ON THE 1ST AND 15TH OF EACH MONTH AT 236 CHESTNUT ST., PHILA., PA.

WOODEN BOXES ELEVATE MERCHANDISE WITH DEALER AND CONSUMER

Manufacturers know that WOODEN BOXES improve the mellowness and aroma of their cigars by adding the natural fragrance of the wood.

Manufacturers know that WOODEN BOXES provide an atmosphere of quality that elevates their product in the minds of dealer and consumer.

Manufacturers know that smokers buy cigars more readily from WOODEN BOXES because they can see the size, shape and color at a glance.

There is no better way to help your cigars become "best sellers" than to pack them in the only logical containers WOODEN BOXES.

After all nothing satisfies like a good cigar

The Best Cigars Are Packed in WOODEN BOXES

Volume 47

THE TOBACCO WORLD

Established 1881

Number 13

A SEMI-MONTHLY

For the Retail and Wholesale Cigar and Tobacco Trade

$2.00 a Year | PHILADELPHIA, JULY 1, 1927 | Foreign $3.50

MANNIE FREEMAN TELLS ABOUT FATHER'S DAY EFFORT

NOW that Father's Day is over, we feel that the trade will be interested in knowing the results of our propaganda in trying to make Father's Day of commercial value to all.

We are pleased to report that one hundred and sixty manufacturers and jobbers manifested sufficient interest to purchase Father's Day posters, inserts and stickers and to distribute the material to their trade.

In 1926 but seventy-five manufacturers and jobbers purchased Father's Day material: hence the seed planted by the Tobacco Salesmen's Associations in 1925 is growing, and we feel confident that Father's Day is here to stay and in years to come will be equally as important a sales day in the Tobacco Industry as Mother's Day is to the confectioners and florists.

Through the courtesy of the street railway companies we received space for the display of official Father's Day car cards in Greater New York, northern cities of New Jersey, Philadelphia, Boston and Buffalo and through the courtesy of the Chicago Elevated Railways Advertising Company in Chicago from June 6th to June 19th inclusive.

In Cleveland we received permission to place upon the High Level Bridge two banners, one on the east and one on the west side.

Editorials were written by many of the dailies and tobacco trade papers awakening the trade to the possibilities of Father's Day. The Father's Day Committee is very grateful to the aforementioned mediums for this cooperation, for, although we tried to cover every manufacturer and jobber in the United States by mail, it is possible that we missed some, and those were covered by the trade press.

At the outset of the campaign, the committee requested sufficient funds to cover advertising that would bring the message home. After much correspondence the committee received $435. This money was applied on the expense of car cards and the banners in Cleveland.

The moneys received from the sale of posters, inserts and stickers was insufficient to meet the necessary expense in promoting this campaign. Indeed, the expenditure has been greater than anticipated and there will be a deficit which may have to be borne by the National Board of Tobacco Salesmen's Associations unless the manufacturers and jobbers who profited by the Father's Day Campaign and who have failed to support the Father's Day Committee will help make up this deficit. Contributions may be forwarded to E. M.

(*Continued on Page 15*)

CHINESE PLAN TOBACCO MONOPOLY

DUE to the constant warfare in China, the Nationalists are proposing all sorts of schemes to raise money quickly, and one of the most sinister, from the standpoint of the foreign tobacco companies, is one proposed in Chekiang Province, where a number of Chinese who formerly lived in France are working in co-operation with certain individuals who have failed in the tobacco trade, and propose to organize a sales monopoly scheme whereby manufacturers would be able to sell cigarettes only through a central bureau, which would fix manufacturers' prices.

The tobacco industry in China is largely British and American owned, and about 50,000 Chinese laborers are employed. Large crops of cigarette tobacco are being grown in Shantung and Honan Provinces, where formerly all cigarette tobacco was imported from the United States.

Approximately 90 per cent. of the imported cigarette machinery used in China is imported from the United States, and foreign tobacco companies have not taken advantage of exceptional rights under the treaties, but have paid taxes in order to gain the good will of the provinces, which were formerly under agreement with the Peking Wine and Tobacco Bureau.

In most of the provinces the tax is 12½ per cent. but in some it reaches as high as 50 per cent.

Chinese manufacturers, wholesalers and retailers are fighting the scheme, and American firms are standing pat awaiting results.

UNITED PLANS STOCK SPLIT

A special meeting of the stockholders of the United Cigar Stores Company has been called for July 18th, to act on a proposal to split the common stock of the company on a basis of two and one-half shares of new stock for each one of the old. The company has announced that the par value of the new stock will be $10 as compared with the present par value of $25.

The New York Stock Exchange recently accepted for listing $20,000,000 of 6 per cent. cumulative preferred stock, and 24,162 additional shares of the $25 par value common stock of the company.

VIVAUDOU ARRANGES ADDITIONAL OUTLETS

V. Vivaudou, Incorporated, has entered into a contract with the American Druggist Syndicate to provide an outlet for the Vivaudou products in about 40,000 additional stores. V. Vivaudou, Incorporated, is owned by the Schulte interests.

THE AMERICAN TOBACCO INDUSTRY FOR 1926

THE Department of Commerce will shortly issue the annual report on Stocks of Leaf Tobacco, etc., for 1926 (Census Bulletin No. 161). The Bulletin assembles the quarterly reports of stock of leaf tobacco. It also contains data regarding the acreage in and production of tobacco by States and by types; the prices obtained for tobacco by the growers; the number of registered factories and bonded manufacturing warehouses of class 6; the quantity of tobacco consumed; the quantities of the several tobacco products manufactured; revenue collected on tobacco; the quantities of leaf tobacco and tobacco products imported, exported, and stored in United States bonded warehouses; and the localization of tobacco growing as returned at the 1925 census of agriculture. The object of the bulletin has been to assemble in one publication the statistics for the various phases of the tobacco industry and to present them in convenient form for ready reference.

According to the bulletin, 1,664,700 acres were planted in tobacco in 1926, while the production from that crop amounted to 1,323,388,000 pounds. There were imported during the year 67,905,655 pounds of leaf tobacco valued at $60,570,122, as well as tobacco products to the value of $8,918,492, while the exports of leaf tobacco amounted to 478,773,000 pounds valued at approximately $137,000,000, and tobacco products valued at $20,499,000. The combined production of cigars in registered factories and in bonded manufacturing warehouses was 7,008,300,000; of cigarettes, 99,050,970,000; and of chewing and smoking tobacco and snuff, 415,000,000 pounds. There were 9,539,000,000 cigarettes exported during the year leaving 90,000,000,000, factory made cigarettes for consumption in the United States. Revenue collected during the year amounted to $369,605,000. Of this total North Carolina contributed $172,349,000; Virginia, $40,815,000; New York, $34,670,000; New Jersey, $28,672,000; Pennsylvania, $22,300,000.

Of the total number of "large" cigars (6,429,000,000) removed tax paid during the calendar year 1925, 2,676,000,000, or 42 per cent. were intended to retail for not more than 5 cents; 1,130,000,000, or 17 per cent., for more than 5 cents but not more than 8 cents; 2,487,000,000, or 39 per cent., for more than 8 cents but not more than 15 cents; and 136,000,000, or 2 per cent., for more than 15 cents. The character of the cigars manufactured in the several districts varies greatly. About two-thirds of the total production of cigars in Florida was intended to retail for more than 8 cents each. On the other hand, about 93 per cent. of the total production in Virginia was intended to retail for not more than 5 cents. West Virginia and the Twenty-third District of Pennsylvania, the home of the "stogie," also show a very large percentage of the total production to retail for 5 cents or less.

The tobacco crop of 1924, according to the census returns of the farmers, was grown on 396,352 farms in 1016 counties in twenty-nine States. Of the total number of counties 275 returned less than 1000 pounds each; 210, 1000 but less than 10,000 pounds; 148, 10,000 but less than 100,000 pounds; 165, 100,000 but less than 1,000,000 pounds; 151, 1,000,000 but less than 5,000,000 pounds; and 67, which produced about three-fifths (56 per cent.) of the crops, 5,000,000 pounds or more. Of the 139 counties, showing 2,500,000 or more, 52 are in Kentucky, 30 in North Carolina, 16 in Virginia, 11 in

(*Continued on Page 18*)

WAITT & BOND NEW ISSUE OVERSUBSCRIBED

A BANKING group composed of Dominick & Dominick, Charles D. Barney & Company and Schafer Brothers placed on the market last week 80,000 shares of Class A stock and 40,000 shares of Class B stock, both of no par value, of Waitt & Bond, Incorporated, manufacturers of the Blackstone cigar. The stock was offered in units of one share of Class A stock and one-half share of Class B stock at a price of $33 per unit. The Class A stock is entitled to preferential cumulative dividends at the rate of $2 a share a year, while the Class B stock, which is an ordinary common stock, is entitled to all dividends after this payment has been made. Before October 1 of this year, the corporation will inaugurate dividends on the Class B stock at an annual rate of at least $1.10 a share.

The business of Waitt & Bond, Incorporated, dates back to about 1870. The corporation makes cigars exclusively and was the first manufacturer to produce long filler cigars entirely by machinery. The corporation's capitalization to be outstanding comprises $640,000 7 per cent. debentures, due 1938; 100,000 shares of Class A stock and 200,000 shares of Class B stock. The offering does not represent any new financing by the company.

Net earnings in 1926 were almost three times and the five-year average more than twice the $2 preferential dividend on the class A stock. The proposed dividend on the Class B stock was earned almost twice in 1926 and fully earned on the five-year average.

The corporation and its predecessors have paid dividends without interruption for twenty-five years, which is the entire corporate life of the business.

The above group announced that the stock had been oversubscribed on the day following the offering.

YAHN & McDONNELL TO IMPROVE STANDS

Extensive improvements will be made during the summer to the Widener Building store of Yahn and McDonnell, in order that pipes and smokers articles may be given better display there. The business on these articles has been showing a steady increase for some time.

The stand in the Adelphia Hotel, also operated by Yahn & McDonnell, will be improved with new fixtures.

Abe Caro, factory representative for A. Santaella & Company, was a visitor at Yahn & McDonnell headquarters last week in the interest of the well-known "Optimo," which is one of the leaders in this territory.

BAYUK DECLARES DIVIDEND

Directors of Bayuk Cigars, Incorporated, have declared a regularly quarterly dividend of 1¾ per cent. on the first and second 7 per cent. preferred stock and 2 per cent. on the 8 per cent. second preferred stock of the company, payable on July 15th to stockholders of record on June 30th.

SCRAMBLING BUYS FT. WAYNE COMPANY

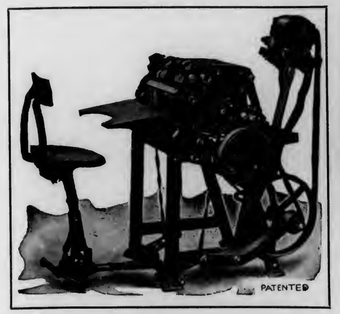
The George B. Scrambling Company, cigar distributors of Cleveland, Ohio, has purchased the Fort Wayne Cigar Company and all its properties located on East Columbia Street, Fort Wayne, Ind.

The Scrambling Company is the distributor of the "La Palina" cigar in their territory.

The Fort Wayne Company will be dissolved.

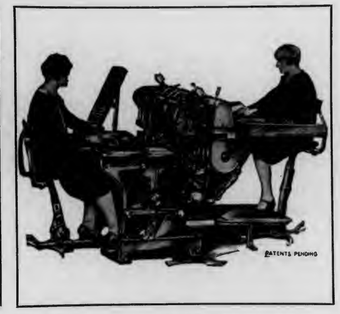
Three Profit Aces—

IN THE CIGAR BUSINESS



MODEL M UNIVERSAL
Tobacco Stripping Machine
PRICE COMPLETE
$625

MODEL L UNIVERSAL
Scrap Bunch Machine
PRICE COMPLETE
$850



MODEL T UNIVERSAL
Long Filler Bunch Machine
PRICE COMPLETE
$1750

[Prices quoted are complete with Individual Motor, Drive Equipment and Chairs ready to start work. Cash or easy time payment terms. F.O.B. Newark, N.J., U.S.A.]

THE Universal Model M Stripping and Booking Machine, the Model L Scrap Bunch Machine and the Model T Long Filler Bunch Machine, represent the most modern and practical developments in cigar making machinery. Because they make possible quantity production at low cost, they are proving big money makers to manufacturers of the various grades of cigars for which they have been built.

These machines have been refined to point of speed, accuracy and durability that assures long life combined with highest efficiency. Union Shops, Open Shops—large and small factories everywhere—are adopting them because of their great economy and savings over hand labor.

Let us prove the economy and profit possibilities of these machines in your own factory under your own supervision and working conditions.

WE REBUILD and bring completely up to date old, belt-driven type Model M Stripping Machines for which our charge is $250. All rebuilt Model M Machines are guaranteed as to workmanship and materials for the period of one year. This is identical with our guarantee on all new Universal Machines.

SEND FOR ILLUSTRATION AND PRICE SHEETS

Universal Tobacco Machine Co.

40 EAST 34TH STREET, NEW YORK, N. Y.
Factory: NEWARK, N. J.

PHILADELPHIA.

BROGAN AND SHETZLINE ATTEND WAITT & BOND GOLF TOURNAMENT

PAUL BROGAN and Harry Shetzline, of Yahn & McDonnell Cigars, North Seventh Street distributors, were among the guests at the Waitt & Bond party and golf tournament on Monday, June 13th, at Baltusrol Country Club, Short Hills, N. J.

The golf tournament was preceded by a luncheon at the club house, and the guests were entertained at dinner in the evening at the Chateau Baltusrol. After the dinner a splendid entertainment was provided.

Charles F. Becker, of Detroit, was the winner of the golf tournament with a gross score of 91. The runner-up was Jerry Donovan, of Williamsport, Pa., who was the winner of last year's tournament. His gross score was 92.

Those present were:

Clark A. Snell, of J. N. Snell Company, Utica, N. Y.; O. M. Carmichael, of Carmichael Brothers Cigar Company, West Palm Beach, Fla.; Edward E. Dearstyne, of Dearstyne Brothers Tobacco Company, Albany, N. Y.; Jacob and Louis Schwarz and Nathan Carris, of Schwarz & Son, Newark, N. J.; O. B. McIntosh, of Jones-McIntosh Tobacco Company, Ogdensburgh, N. Y.; F. J. Slauson, of Binghamton Tobacco Company, Binghamton, N. Y.; I. Moss, of Hudson County Tobacco Company, Trenton, N. J. branch; Henry J. Pinney, of H. E. Shaw Company, Worcester, Mass.; A. H. Gregg, of Faber, Coe & Gregg, Incorporated, New York City; Charles F. Becker, Detroit, Mich.; Stephen P. Kaloss, Dervas Tobacco Company, Scranton, Pa.; F. B. Tinkham, L. D. Steel and William Watts, of Tinkham Brothers, Jamestown, Rochester and Buffalo, N. Y.; R. M. King, of King Cigar Company, Flint, Mich.; Jerry and T. J. Donovan, of Donovan & Bressler, Williamsport, Pa.; P. D. Drane, of Monsalvatge & Drane, Miami, Fla.; E. A. Stroud, of Star Tobacco Company, Wilkes-Barre, Pa.; Leo. D. Loughran, of D. Loughran & Company, Incorporated, Washington, D. C.; P. L. Brogan and H. M. Shetzline, Jr., of Yahn & McDonnell Cigars, Philadelphia, Pa.; A. R. Hitchins, Exchange Buffet Corporation, New York City; John F. Brown, of Pottsville Tobacco Company, Pottsville, Pa.; Jacob Baum and J. Kolodny, of Jersey City Tobacco Company, Jersey City, N. J.; Joseph P. Manning, Joseph McGreenery, Clarence D. Hunter and Daniel F. O'Connell, of Joseph P. Manning Company, Boston, Mass.; and Irving Bromiley, vice-president, General Outdoor Advertising Company, New York City.

Members of Waitt & Bond, Incorporated, who attended were:

William E. Waterman, president; Charles B. Waterman, vice-president; James M. Porter, vice-president and general manager, Philip M. Forristall, sales manager; C. Howard Knapp, secretary and assistant treasurer; Marcus Conlan, advertising manager, and Cornelius R. Sullivan, treasurer.

CHAIN DRUGGISTS FIGHT NEW LAW

THE GEORGE B. EVANS CORPORATION, and the Louis K. Liggett Company, chain druggists, doing considerable business in the cigar, cigarette and tobacco lines also, have begun suit in the Common Pleas Court No. 4 here asking for a declaratory judgment defining the rights of the corporation under the new law passed by the Pennsylvania Legislature during its last session, which requires owners of all drug stores where prescriptions are compounded to be registered pharmacists.

The Liggett Company has also brought suit attacking the constitutionality of the new law in the United States District Court of Equity here, and asks for a permanent injunction against enforcement of the act. The complainants state that the new law would bar them from opening any new stores or renewing any leases on their present stores. The decision is being awaited with much interest.

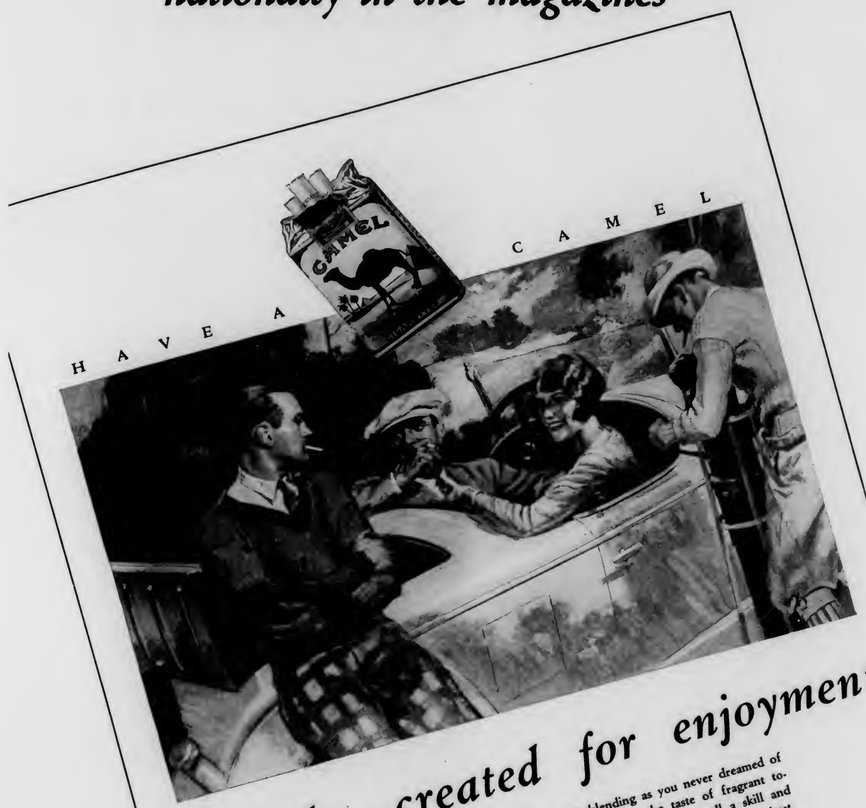
DAUGHTER OF J. R. BRADY WEDS

On Saturday evening, June 18th, Miss Beatrice Rosalie Brady, daughter of Mr. and Mrs. J. Reynolds Brady, was married to Mr. Charles Edward Stoner, of Philadelphia.

Mr. Brady is well known throughout the cigar and cigar box manufacturing industry throughout Pennsylvania and Maryland, as the representative of John Hassall, Incorporated, cigar box nail manufacturer of Brooklyn, and the American Label Company.

After a short honeymoon the bride and groom will reside at 3852 North Park Avenue, this city.

One of a Camel Cigarette series now running nationally in the magazines



Camels—created for enjoyment

THE people of this modern age are the busiest workers of all time. But they are wise enough to seek relaxation, and they place Camel first among cigarettes.

For Camel is the modern word for *enjoyment*. In your work and in your play, through busy days or restful evenings, Camel will answer your every mood.

The world's largest tobacco organization secures the best of everything for Camels. The choicest tobaccos grown. Such blending as you never dreamed of for enhancing the taste of fragrant tobaccos. And through it all a skill and sureness in producing the world's best.

Modern smokers are the hardest to please ever known. And they find their favorite in Camel. No other cigarette in any age was ever so popular as Camel is today. Your supreme tobacco pleasure is waiting for you here.

"*Have a Camel!*"

R. J. REYNOLDS TOBACCO COMPANY, WINSTON-SALEM, N. C.

© 1927

NEWS FROM CONGRESS AND FEDERAL DEPARTMENTS

FROM OUR WASHINGTON BUREAU 622 ALBEE BUILDING

Conditions Affecting the Cigarette Business in China

THE cigarette business in China has been subject to many difficulties in past years but has managed to overcome them and to expand, states Agricultural Commissioner Nyhus in a report to the Department of Agriculture. Recent months, however, and especially developments of the past thirty days, have brought about a variety of conditions that are seriously reducing current output.

Boycotts of British-American Tobacco Company's goods have been common in Southern China since May, 1925, but the effect of the aggregate consumption has not been so noticeable since business was diverted to Chinese or American competitors. The present conditions are not so much discriminatory as they are common to all companies. All have the same difficulties.

Instead of an improvement it seems that conditions in the interior have become more chaotic and insecure. Transportation is such that it is impossible to get goods into considerable areas. Chinese merchants in the interior want goods but it is impossible to make deliveries. An embargo on silver at Hankow has upset the currency system so that interior dealers in that vicinity cannot make acceptable payment. Some firms have taken Hankow export goods in trade. Looting of foreign and Chinese property is too general in many localities to warrant keeping stocks in the interior or making shipments to many places.

The situation is most unfavorable in Central China in the provinces of Hupeh, Hunan and Honan. The régime of the Red Nationalists at Hankow largely accounts for recent conditions in these provinces. Most of the foreigners, excepting possibly the German traders, have been evacuated from Hankow and ports farther up the Yangtze river so that, together with risk of shipping goods, lack of boats, and the silver embargo at Hankow, foreign business has been reduced to a minimum. The Tobacco Products Corporation states that Chinese dealers in these provinces will assume the risk of delivery but the corporation cannot see payment forthcoming on many shipments excepting in depreciated Hankow Nationalist notes which are unacceptable. Troop movements and crippled transportation are additional sales obstacles. Current business is probably not more than one-half of normal in this district.

The three provinces about Shanghai, Kiangsu, Chekiang and Anhwei, are heavy consuming provinces and ocean ports and canals simplify the problem of transportation in these provinces. Sales have suffered in Anhwei from fighting and insecurity in general.

Southern provinces are more or less normal. The best business, relatively, in the northern part of the country is being done in the provinces of Chihli and Shantung. In Shantung the provincial authorities on May 10 declared a new tax rate of 30 per cent. instead of 20 per cent. advalorem on cigarettes. Foreign companies refused to recognize the former 20 per cent. tax and the tax was collected from Chinese dealers. The new tax must be paid before goods are shipped, forcing recognition of the tax by the tobacco companies, and authorities have demanded inspection of foreign godowns, or warehouses, in the enforcement of the new tax. New taxes are continually appearing in different provinces, according to the tobacco companies.

The reduction of business due to the above conditions is difficult to estimate. That current business is considerably reduced is certain, but for how long no one in the trade will venture to state since business recovers rapidly in China if given the least opportunity. A sales manager who returned a few days ago from Hankow believes that currency problems have reached a crisis at Hankow that will force the Hankow régime to saneness. The present movement of several armies on Hankow may destroy the Hankow government.

The fact that anything may happen in China prevents people from making predictions but it would seem that there is little hope of an early recovery from the internal chaos and resulting restrictions to business, and it seems probable that the 1927 United States tobacco trade with China (leaf and cigarettes) will be materially reduced from 1926, says Mr. Nyhus. Reduction will be less than in many lines, however, since cigarette consumption in China is on the increase and transportation conditions prevent the fullest use of native tobacco.

Together with obstacles to business at this particular time which are more or less passing in significance when considered from a long time outlook for the cigarette industry in China, foreign executives of the larger firms are watching tariff and tax developments. How a Nationalist program may affect the business is one of the uncertain elements in the future. Provincial authorities of Chekiang are discussing a plan that is essentially a government tobacco monopoly for the province. This may not occur but tariff changes causing adjustments of the industry are quite probable.

Department of Justice Successfully Prosecuting Fraudulent Bankruptcies

The Department of Justice is taking full advantage of the recently amended law to prosecute fraudulent bankrupts, it is shown by reports received in Wash-

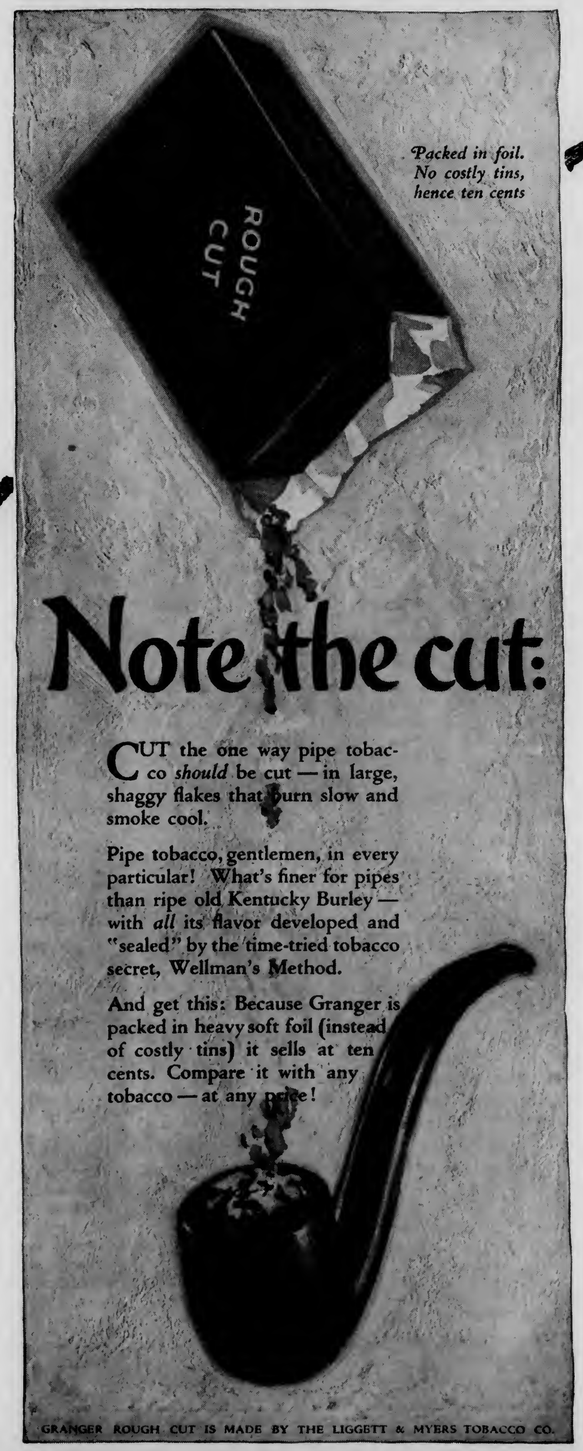
(*Continued on Page 14*)

GRANGER ROUGH CUT

in

THE SATURDAY EVENING POST

One of the half-page Granger Rough Cut advertisements appearing every other week in The Saturday Evening Post


ROUGH CUT
Packed in foil. No costly tins, hence ten cents
Note the cut:
CUT the one way pipe tobacco *should* be cut — in large, shaggy flakes that burn slow and smoke cool.
Pipe tobacco, gentlemen, in every particular! What's finer for pipes than ripe old Kentucky Burley — with *all* its flavor developed and "sealed" by the time-tried tobacco secret, Wellman's Method.
And get this: Because Granger is packed in heavy soft foil (instead of costly tins) it sells at ten cents. Compare it with any tobacco — at any price!
GRANGER ROUGH CUT IS MADE BY THE LIGGETT & MYERS TOBACCO CO.

LORILLARD ISSUES $15,000,000 BONDS

LAST WEEK a syndicate headed by the Guaranty Company of New York, and including the National City Company, Bankers Trust Company, and the New York Trust Company, offered a $15,000,000 issue of P. Lorillard Company ten-year five and one-half per cent. gold debenture bonds, to mature July 1, 1937, and the following day announced that the entire issue had been sold.

The proceeds of this issue are to be used for the manufacture and marketing of "Old Gold" cigarettes, which include the additional raw materials and plant equipment made necessary by the rapidly expanding sales of this brand.

The name "Lorillard" has been connected prominently with the tobacco business for more than 165 years. P. Lorillard Company is a successor to the business originally started by Pierre Lorillard in 1760, which business has been carried on continuously ever since under the same name. The present company was incorporated under the laws of the State of New Jersey, upon the dividing up of the old American Tobacco Company in 1911. The Company, including its wholly owned subsidiaries, is one of the largest tobacco companies in the world. It is engaged in the manufacture, sale and distribution of plug and smoking tobaccos, cigars and cigarettes. The principal plants are located in New York City, Baltimore, Md., Jersey City, N. J., Middletown, O., Richmond, Va., Wilmington, Del., Louisville, Ky., Lancaster, Pa., Madison, Wis., Windsor and Granby, Conn. and Porto Rico.

Among the company's well-known brands are Egyptian Deities, Murad and Helmar—cigarettes; Muriel and Rocky Ford—cigars; Between the Acts, Royal Bengals and Le Roy—little cigars; Union Leader and Sensation—smoking tobacco; Beechnut, Climax, Neptune and Planet—chewing tobacco. The company is the recognized leader in the production of Turkish cigarettes and little cigars.

The stability of the company's business from these sources is demonstrated in the Company's earnings, and the continued growth of its existing lines is confidently anticipated. In addition to its established brands, the management has determined further to diversify its lines and to participate in the profits to be derived from the production of the lower-priced blended cigarettes which have obtained such wide popularity. It has, therefore, introduced the brand of Old Gold cigarettes.

It is the policy of the company to finance its marketing, even of new brands, out of current earnings and in order to maintain this custom in connection with the introduction of Old Gold cigarettes, the company discontinued payment of dividends on its common stock. The popularity of this brand has been tested for over a year in New England and for shorter periods in different parts of the United States including New York State, Chicago and various points on the Pacific Coast and in the South. The brand has met with such gratifying response that additional capital is desired for a greatly increased production. This not only requires an increase in plant capacity but the acquisition of a large supply of leaf tobacco which must be seasoned and cured for a considerable period before it can be manufactured.

MISCELLANEOUS NOTES CONCERNING THE TOBACCO INDUSTRY IN CANADA

Operations in the cigar industry have fallen off and during the month of March were only at 40 per cent. of capacity, states American Consul Ernest L. Monroe in a report to the Department of State and released by the Tobacco Section of the Department of Commerce.

Stamp Duty on Cigarettes Made in Canada.—Reduction of the present excise stamp duty on cigarettes manufactured in Canada to a rate not exceeding that charged upon the same product in the United States is requested in a brief filed by the Imperial Tobacco Company of Canada (Ltd.), reports American Trade Commissioner Lynn W. Meekins to the Tobacco Section of the Department of Commerce. The present stamp duty on Canadian cigarettes is six dollars per thousand in contrast to three dollars per thousand in the United States. It is claimed by the petitioners that the retail prices of Canadian-made cigarettes are so high on account of the existing stamp duty that sales of certain brands of tobacco used exclusively by consumers to roll their own cigarettes have risen to more than 3,000,000 pounds annually.

Aid to Tobacco Growers.—The Provincial Minister of Agriculture of Ontario is rendering practical assistance to tobacco growers in western Ontario. In addition to conferences, tobacco experts will be available for personal instruction.

Reports indicate that there is growing interest in tobacco raising in Ontario and that there will be an increased acreage, possibly at the expense of Indian corn and other crops, the acreage of which will be correspondingly reduced, according to a report from American Consul Emil Sauer.

It is claimed that tobacco will not thrive in Ontario further north than Lambton and Middlesex Counties, states American Consul Fred C. Slater in a report to the Department of State and released by the Tobacco Section of the Department of Commerce. The area devoted to the crop lies in the most southern peninsula-like part of Ontario, bordering on the waters of Lakes Huron, St. Clair and Erie. These large bodies of water usually retard frost until the crop is safely harvested.

Foreigners and Indians furnish the field labor mainly. Belgians and Hollanders are reported to be most efficient for this work. In both Wallaceburg and Chatham there is a sugar factory. In regions where sugar beet factories are found, much of the sugar-beet labor is transferred to the tobacco fields, as there is an interval of unemployment in the beet industry which thus works in nicely.

Practically all of the tobacco is shipped to Montreal where the principal buyers are found. One company does considerable contract work with farmers, particularly in the northern area, where the crop is new and the farmer unused to growing the product. The company enters into a contract with the farmer whereby the latter agrees to plant and grow a certain acreage; the company furnishes the seed and agrees to purchase the product (Burley) at from 23 cents up. They maintain an agent to secure contracts and coach the farmer.

Farmers are looking about more for mixed farming because of the prevalence of the corn borer, which makes the growing of corn inexpedient for the time being.

Clarence Whitehill, Celebrated Baritone
A Star of the Metropolitan Opera Company

© Mishkin, N.Y.

writes:

"Lucky Strikes offer me not only real delight, but the ever-present assurance that they are a throat protection. I smoke all I choose now, with never a worry."

Clarence Whitehill

You, too, will find that Lucky Strikes are mild and mellow—the finest cigarettes you ever smoked, made of the finest Turkish and domestic tobaccos, properly aged and blended with great skill, *and* there is an extra process—"It's toasted"—no harshness, not a bit of bite.

"It's toasted"

Your Throat Protection

When in New York you are cordially invited to see how Lucky Strikes are made at our exhibit, corner Broadway and 45th Street.

EMPLOYMENT IN GERMAN TOBACCO FACTORIES

The increase of employment in the tobacco industry of Germany is a good indication of its prosperity, according to a report received in the Tobacco Section of the Department of Commerce from American Trade Commissioner J. E. Wrenn. It will be recalled that in the early part of 1926 hardly more than 25 per cent. of the tobacco laborers were working full time. This condition was due, according to those in the trade, to the heavy taxes of various sorts collected from the manufacture of tobacco products, principally cigarettes.

Conditions in the trade were very precarious even for the few firms operating. Complaints to the government about the extent and method of collecting taxes were so numerous that in June the system was revised. Under the new scheme the industry immediately improved. For that reason the following data showing the condition of employment prior to June, 1926, compared with the changes this year are of interest:

	Unemployed	*Employed part time*	*Employed full time*
1926	*Per cent.*	*Per cent.*	*Per cent.*
January	30.5	44.7	24.8
February	37.7	41.8	20.5
March	40.6	40.5	18.9
April	32.5	42.0	25.5
May	28.1	34.2	37.7
1927			
January	4.9	17.3	77.8
February	5.2	18.5	76.3
March	6.1	15.2	78.7

It will be seen from the above that the percentage of unemployed has dropped this year and that the percentage of full time employment has risen. This is due to the fact that a few small factories, unable to absorb an increase in wages granted workers in the industry, ceased operations entirely, and the business thus turned over to other factories has resulted in a greater number of part time employees being placed upon a full time status.

TRINIDAD MARKET FOR TOBACCO PRODUCTS

There is only one firm of any commercial importance manufacturing cigarettes and smoking tobacco in Trinidad, states American Consul Alfredo L. Demorest, in a report to the Department of State released by the Tobacco Section of the Department of Commerce. There is no commercial production of cigars. A few small shops produce a limited number, made exclusively from Venezuelan tobacco.

The company above mentioned has a large output of cheap cigarettes made from low grades of Carolina and Virginia tobacco and also manufactures plug tobacco from Burley leaf. No snuff is produced locally.

Jamaican cigars are imported almost exclusively, as it is found that the Havana brands do not keep well in the Trinidad climate.

American-made cigars have never been seen on the market in Trinidad. If properly packed, they should have a good sale in the tropics.

One brand of American Burley smoking tobacco sells rather well. There would probably be a good demand for high-grade mixtures in air-tight tins.

Two brands of American cigarettes of blended Virginia and Turkish tobacco have limited sales. The local demand is entirely for pure, or straight Virginia cigarettes of medium strength. Any of the pure Virginia cigarettes on sale in the United States, if properly introduced in Trinidad and packed in air-tight tins, should sell well.

The duty on tobacco is as follows (it will be noted that the British preferential and general tariff rates are the same, plus 7½ per cent. surtax):

	s. d.
Unmanufactured:	
Leaf, containing 25 per cent. or more of moisture when dried at a temperature of 212° F. ....Per pound	3-3
Leaf, containing less than 25 per cent. moisture ....Per pound	4-3
Manufactured:	
Cigars ....Per pound	10-0
Cigarettes ....Per pound	7-3
Snuff ....Per pound	3-0
Other manufactured tobacco....Per pound	6-3

DID YOU KNOW THAT—

Pennsylvania had fewer farm bankruptcies in 1925 than any of the important agricultural states of the Middle West.

Pennsylvania has the second largest number of cold storage concerns and ranks fifth in cold storage space.

Pennsylvania produces more than 85 per cent. of the nation's mushroom supply.

Pennsylvania produces more tobacco per acre than any other state.—*Weekly News Bulletin, State Department of Agriculture.*

MISS DUYS WEDS MR. HOLST-KNUDSEN

Miss Ethel M. Duys, daughter of Mr. and Mrs. John H. Duys, became the bride of Mr. Sven Holst-Knudsen on June 2d. The wedding ceremony took place at the summer home of the bride's parents and the ceremony was performed by the Rev. Dr. George Alexander, pastor of the First Presbyterian Church, New York City.

After spending their honeymoon in Europe, the newlyweds will reside on East Fifty-seventh Street, New York City.

REMINGTON ARMS COMPANY WILL MAKE AUTOMATIC CIGARETTE SALES MACHINES

According to a statement by John Smiley, president of the Remington Arms Company, he has just become president of the Remington Service Machines, Incorporated, which company succeeds the Universal Sales Machine Company, and will shortly manufacture and distribute automatic coin-operated machines for the sale of food, drugs, cigarettes and like commodities.

DEISEL-WEMMER WORKS NIGHT SHIFT

The two factories of the Deisel-Wemmer Company, in Lima, Ohio, have been forced to employ a night shift in order to keep up with current orders. Every available operator is being secured to keep all machines in full operation and the indications at present are that the night shift will have to be continued throughout the balance of the year.

"HABANELLO" PLEASES

The "Habanello" cigar, manufactured by George Zifferblatt & Company, is going well with the local trade and is exciting favorable comment among consumers.

BRITISH TOBACCO MARKET IN MARCH

While certain business was transacted at the beginning of the month in various grades, the whole trade has been under a cloud owing to budget fears occasioned by restricted clearances from bond, states Alfred Nutting, office of the American Consulate General, in a report released by the Tobacco Section of the Department of Commerce. Each factory has been allowed one-twelfth of its total clearances during 1926 for a period of one month and three days (March 8 to April 11), the announcement of the budget being expected on the last-named date. It may be added that if additional clearances are required, an increase of 33 1/3 per cent. is allowed in the case of Empire growths. Nothing is known as to what changes, if any, will be made in the meantime.

Satisfactory reports have been received regarding the New Nyasaland and Rhodesian crops. Planters seem to have concentrated more on flue-cured crops at the expense of dark-fired tobaccos.

Imports of March totaled 5932 casks (and 361 bales), comprising 2763 casks of Virginia leaf, 1195 of Virginia strips, 1358 of Canadian leaf, and 122 of Canadian strips, 225 and 269 of Western leaf and strips respectively, and 361 bales of Nyasa. Deliveries were: 3653 casks of Virginia leaf, with 1476 of Virginia strips; 648 and 348 of Western leaf and strips respectively; 267 and 94 of Canadian leaf and strips respectively; 730 bales of Nyasa, and 1 cask of "other" sorts.

The stocks on hand March 31 aggregated 146,202 casks (and 15,573 bales of Nyasa) against 155,921 casks and 9768 bales a year ago. Virginia leaf comprising considerably more than one-half of the aggregate casks.

Prices Trend Lower

Compared with March, 1926, the average of prices was downwards this year, as will be seen from the following statement of prices in pence per pound:

	1926	1927
Leaf:		
Western—		
Filler	7d. to 12d.	5d. to 7d. to 9d.
Medium	13d. to 20d.	10d. to 18d.
Good to fine	21d. to 22d.	20d. to 22d.
Burley—	18d. to 33d.	14d. to 26d.
Virginia, dark—		
Filler	8d. to 12d.	6d. to 13d.
Medium	21d.	18d.
Good to fine	24d.	24d.
Virginia and Carolina bright—		
Semidark to semibright	10d. to 18d.	8d. to 13d. to 19d.
Medium bright	20d. to 25d.	20d. to 25d.
Good to fine	26d. to 38d.	26d. to 36d.
Nyasa and Rhodesian—		
Dark	13d. to 24d.	13d. to 24d.
Semibright to semidark	14d. to 18d.	12d. to 15d. to 18d.
Medium bright	....	19d. to 23d.
Good to fine	....	24d. to 36d.
Strips:		
	1926	1927
Western—		
Filler	10d. to 13d.	8d. to 11d.
Medium	14d. to 22d.	12d. to 19d.
Good to fine	23d. to 26d.	20d. to 26d.
Burley—	27d.	27d.
Virginia dark—		
Filler	....	11d. to 15d.
Medium	15d. to 19d.	18d. to 22d.
Good to fine	24d. to 27d.	....
Virginia and Carolina bright—		
Semidark to semibright	12d. to 18d.	9d. to 18d.
Medium bright	19d. to 27d.	17d. to 23d.
Good to fine	....	17d. to 23d.
Nyasa and Rhodesian—		
Dark	16d. to 22d.	18d. to 22d.
Semidark to semibright	16d. to 20d.	16d. to 20d.
Medium bright	....	21d. to 24d.

THE PRICE CUTTING EVIL

The *Irish Tobacco Trade Journal states* that:

"Those who are apt to regard Germany as the pioneers of industry and commerce will be interested to learn that, despite all their genius for trade organization, the Germans have been unable to successfully combat the price-cutting evil in the cigarette trade.

"The 'Die Tabakwelt,' discussing the matter, asks what is the reason why the efforts that have been made have led to no satisfactory results, and proceeds to answer the question thus: 'One cause is, no doubt, that some manufacturers have fallen short in zeal or honourable feeling. Some manufacturers, through not understanding their true interests, and also out of fear of competition and of being beaten, have left out of account the obligation they have entered into. They have not fought against the evil, but have actually supported it.'

"The German journal strikes a note which we have already emphasized. It is that there is a tendency on the part of the victims of the price-cutting evil to lay too much blame at the door of the manufacturers. The conduct of manufacturers alone is not accountable for the ill-success of the effort to stop the price-cutting evil, because the preponderating number of manufacturers take serious pains to stop the practice.

"The fact of the matter is that until there is a proper spirit infused into the great mass of retailers—until they realize that they have a duty to their neighbours and themselves and having realized endeavour to discharge it, this suicidal competition will continue to flourish. It would be well perhaps to remind many of these cutters that they are flagrantly violating an honourable trade agreement which they have entered into not to sell goods below the retail prices fixed by the manufacturers."

BAUER WILL SAIL FOR GERMANY

Fred Bauer, U. S. representative for Herman Schott, of Rheydt, Germany, will sail for Germany on July 16th, where he will visit the lithographing plant of Herman Schott, and the paper and gold leaf plants.

CHARLIE BOBROW RETURNS

Charlie Bobrow, of Bobrow Brothers, has returned from an extensive trip through the middle west, where he found the "Bold Perfecto" enjoying a splendid sale.

News from Congress

(*Continued from Page 8*)

ington of activities along this line throughout the country.

A large number of crooked bankruptcy cases are at all times before the department and the investigations made have proved fruitful in the recovery of property sought to be removed by such bankrupts. In one case now before the courts it was found that through fictitious sales a bankrupt had secreted merchandise at 16 points in four different states, the goods recovered having a value of approximately $90,000.

The courts, it is stated at the department, are cooperating very effectively with the Government in punishing fraudulent bankrupts and heavy fines and lengthy prison sentences are being imposed.

Favorable Business Conditions for Balance of 1927

Reasonably favorable business conditions will continue during the remaining six months of 1927, according to leading business men throughout the country whose views have just been gathered by the United States Chamber of Commerce into a symposium on the industrial outlook. At the beginning of the year this same group of business leaders forecast satisfactory conditions throughout 1927, and now state that nothing has happened in the past six months to make them change their opinions.

Although unfavorable factors, such as the Mississippi flood, the depression in Japan and unsatisfactory weather conditions, have been injected into the situation this year, they are not expected to cause a serious derangement of business. A plentiful supply of capital and sound fundamental conditions are stressed as the most encouraging elements in the business outlook. There has been some tendency toward commodity price declines as a result of brisk competition, but the effect on profit margins will be largely offset by greater attention to expense items, increase in production and corresponding activity as long as goods consumption is satisfactory.

More Than 37,000 Corporations Had No Taxable Income in 1925

There were 109,588 corporations engaged in trade and 88,674 engaged in manufacturing in the United States in 1925, it is shown by statistics just made public by the Bureau of Internal Revenue, but only 71,910 of the former and 54,137 of the latter had a net income on which taxes were collected.

The 37,678 trading corporations which paid no taxes had gross income aggregating $7,229,905,678 but showed deficits aggregating $287,506,146, their allowable deductions exceeding their gross income by that amount. The tax-paying trading corporations showed an aggregate gross income of $32,617,031,658 and net income of $1,254,045,996, paying taxes totaling $145,349,645.

The 34,537 tax-exempt manufacturing corporations had an aggregate gross income of $7,904,787,503 and showed deficits aggregating $682,254,676. The taxable corporations showed gross income of $52,924,994,086 and net income of $4,383,357,347, being taxed for $546,740,987.

The total number of tax returns filed by corporations, including those engaged in activities other than trade or manufacturing, was 430,072, of which 252,334 reported net income amounting to $9,583,683,697 and showed income taxes of $1,170,331,206. A total of 4,171,051 individual returns were filed, showing net income aggregating $21,894,576,403 and net taxes of $374,555,183.

WEDDING OF MISS MABEL BROWN

THE WEDDING of Miss Mabel Snellenburg Brown, daughter of Gerson J. Brown, of No. 995 Fifth Avenue, vice-president of The American Cigar Company, to James Emil Pollak, son of Mr. and Mrs. Maurice E. Pollak, of Cincinnati, took place last Monday evening at seven o'clock in the Louis XVI suite of the Hotel St. Regis. The ceremony was performed by the Rev. Dr. Jonah Wise.

Miss Betty Brown, sister of the bride, was maid of honor, and Mrs. Robert E. Winkler, her sister-in-law, was matron of honor. Carl J. Raub was Mr. Pollak's best man, and the ushers were Kenneth M. Brown, Robert E. Winkler, Nathan Hamburger, Lawrence P. Johnson, Robert S. Uhry, Thomas C. Adler, Millard L. Meiss, Edward C. Mack and M. Hubert Hilder.

Following the ceremony, a dinner for 100 guests was served, and later there was dancing.

Mr. and Mrs. Pollak will spend their honeymoon in Europe, and upon their return will reside in Cincinnati. The bride is a graduate of Smith College and the bridegroom of Cornell University.

Another wedding in the Brown family took place on Thursday, when Miss Betty Brown, younger sister of Monday's bride, was married to Nathan Hamburger, who is the manager of Gimbel Brothers Philadelphia Store. The ceremony took place at Mr. and Mrs. Brown's apartment, No. 995 Fifth Avenue, New York City.

CLAIMS SMOKING RECORD

President Mustafa Kemal, president of Turkey, is now claimed to be the champion cigarette smoker of the world.

His intimate friends have revealed the fact that he smokes two hundred cigarettes a day, or an average of twenty an hour, since he sleeps but four hours out of twenty-four. His favorite brand is a new product of the revolution and is named in his honor, "The Ghazi Cigarette," and costs about twenty cents for a package of twenty cigarettes.

MANILA CIGARMAKERS STRIKE

According to advices from Manila, six hundred fifty cigarmakers walked out on a strike on last Monday, demanding higher wages.

The walkout followed the settlement of the stevedores' strike, which had threatened to develop into a general strike. Two thousand stevedores returned to work at an increase of twelve and one-half cents an hour after a strike lasting twelve days.

HOWARD F. PENT A VISITOR

Howard F. Pent, president of the Coraza Cigar Company, manufacturers of the "Marshall Field" cigar, which factory was recently moved from Philadelphia to Perkasie, was a recent visitor in town.

He reports the "Marshall Field" is rapidly gaining in sales in the middle west and the present factory is kept at capacity production in order to satisfy the demand.

ABOUT FATHER'S DAY

(*Continued from Page 3*)

Freeman, Chairman, 73 Warren Street, New York City, and when received will be acknowledged.

The net results thus far is very encouraging. Those manufacturers and jobbers interviewed were satisfied with the increase in sales caused by the Father's Day propaganda. In fact, a prominent dealer stated that their Saturday's business prior to Father's Day resembled that of the day before Christmas.

In order to make Father's Day a permanent successful institution the present plan of selling posters, inserts and stickers should be abandoned. It is suggested that manufacturers, jobbers and large dealers become members of a permanent Father's Day Committee and pay a stipulated amount per year. Such a fund would offer compensation to the chairman of Father's Day Committee who then would devote his entire time to the good of the cause. It cannot be doubted that with undivided attention a greater and more profitable Father's Day could be brought about. The material under the proposed system would be gratuitous to the permanent members.

An expression from you on this last subject will be greatly appreciated and if you will offer the chairman an opportunity of meeting you, we are of the opinion that you will eventually agree with us and become an ardent supporter of the Father's Day Movement in a more organized manner.

In conclusion, we wish to extend our thanks to the manufacturers, jobbers and dealers who purchased posters, inserts and stickers; and thus enabled us to finance this campaign; and to those who were kind enough to contribute towards the advertising fund, we express our gratitude. Our thanks also goes out to the trade papers, the Tobacco Merchants' Association, the York County Cigar Manufacturers' Association, the Leaf Tobacco Board of Trade, the National Cigar Leaf Tobacco Association and last but not least to the associate committees and the field marshals.

EMPLOYMENT 81% OF PEAK

The National Association of Manufacturers in announcing the results of a survey of business conditions and employment, just completed, state that the industries of the nation are now operating, and will continue to operate for the next three months, on the remarkably high basis of more than 81 per cent. of their maximum employment capacity.

The survey covered twenty-three classifications of industry: agricultural machinery, automobiles, automobile accessories, builders and plumbers supplies, chemicals, clothing, electrical and radio, food, furniture, glass, hardware and tools, instruments, jewelry, leather, lumber, machinery, music, printing, pottery and clay, rubber, steel and iron, textiles and miscellaneous.

More than a score of plants in various lines report running three shifts. In the textile lines, reputed to be in difficulties in sections, 19 per cent. of those reporting are running full forces and 29 per cent. are operating at 90 per cent. of full capacity.

RUMOR OF CONSOLIDATED CIGAR MERGER

According to the *Public Ledger*, of June 29th, negotiations for the merger of the Consolidated Cigar Corporation are said to be under way. The Schulte interests are participating in the conferences it is reported.

MURIEL
CIGARS

The Standard of Excellence

It pays to display them

P. Lorillard Co., 119 W. 40th St., New York

TOBACCO TRADE ORGANIZATIONS

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JULIUS LICHTENSTEIN, New York, N. Y. ..... Vice-President
WILLIAM BEST, New York, N. Y. ..... Chairman Executive Committee
MAJ. GEORGE W. HILL, New York, N. Y. ..... Vice-President
GEORGE H. HUMMELL, New York, N. Y. ..... Vice-President
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WILLIAM T. REED, Richmond, Va. ..... Vice-President
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ASA LEMLEIN, New York, N. Y. ..... Treasurer
CHARLES DUSHKIND, New York, N. Y. ..... Counsel and Managing Director
Headquarters, 5 Beekman Street, New York City.

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WAITT & BOND

Blackstone

CIGAR

Extremely Mild

100% Havana Filler

"BEST OF THE BEST"

OPTIMO CIGARS — VERY MILD — VERY MILD

Manufactured by **A. SANTAELLA & CO.**

Office, 1181 Broadway, New York City

FACTORIES: Tampa and Key West, Florida

made good

LA PALINA

CIGAR

CIGAR PRODUCTION GAINS IN MAY

The following comparative data of tax-paid products indicated by monthly sales of stamps are obtained from the statement of internal revenue collections for the month of May, 1927, and are issued by the bureau. (Figures for May, 1927, are subject to revision until published in the annual report):

Products	*May, 1926*	*May, 1927*
Cigars (large):		
Class A.....No.	220,808,310	262,201,190
Class B.....No.	81,771,280	63,823,277
Class C.....No.	191,621,276	200,397,282
Class D.....No.	11,757,869	12,183,928
Class E.....No.	1,294,696	2,267,831
Total .....No.	507,253,431	540,873,508
Cigars (small) .....No.	40,270,013	40,330,933
Cigarettes (large) .....No.	1,074,882	1,297,321
Cigarettes (small) .....No.	7,257,750,520	8,538,987,680
Snuff, manufactured ...lbs.	2,809,643	3,281,270
Tobacco, manufactured.lbs.	31,570,274	30,138,575

Note: The above statement does not include tax-paid products from Porto Rico and the Philippine Islands. This information is shown in enclosed supplemental statement.

Supplemental Statement

Tax-paid products from Porto Rico for the month of May:

Products	*May, 1926*	*May, 1927*
Cigars (large):		
Class A.....No.	9,955,590	7,078,125
Class B.....No.	940,450	480,050
Class C.....No.	3,460,590	1,433,850
Class D.....No.	3,600	14,500
Total .....No.	14,360,230	9,006,525
Cigars (small) .....No.	1,000,000	500,000
Cigarettes (large) .....No.	400,000	350,100
Cigarettes (small) .....No.	20,000	21,100

Tax-paid products from the Philippine Islands for the month of May:

Products	*May, 1926*	*May, 1927*
Cigars (large):		
Class A.....No.	18,852,740	10,336,325
Class B.....No.	60,027	268,110
Class C.....No.	15,078	71,082
Class D.....No.	275	246
Class E.....No.	.....	600
Total .....No.	18,928,120	10,676,363
Cigaretes (large) .....No.	600	.....
Cigarettes (small) .....No.	66,870	69,600
Tobacco, manufactured.lbs.	77	33

Note: Quantities of tax-paid products shown in above statement are indicated by stamp sales for the month.

After all nothing satisfies like a good cigar

OUR FOREIGN TRADE AND OUR FOREIGN INVESTMENT POLICY.

THE WELFARE of our investors and of both our domestic and foreign trade will best be served by keeping our capital market as nearly free as is practical," James S. Alexander, chairman of the Board of the National Bank of Commerce in New York, declared in a speech delivered in Detroit before the Fourteenth National Foreign Trade Convention. He points out that:

"With the exception of the initial limitation arising from the request of the State Department concerning information with respect to contemplated foreign loans, we have been enjoying a free capital market. The existence of this market has been of tremendous assistance in reviving Europe and has contributed in no small measure to the development of our foreign trade.

"Why should we wish to change this policy? Three reasons dictated by as many different motives have been advanced:

(a) Protection of the American investor.
(b) Protection against foreign capital restrictions.
(c) Protection against foreign monopolies or international combinations.

"My reply is: The protection of American investors requires not governmental control but the exercise of sound judgment on the part of the banker. Foreign capital restrictions to maintain the stability of the exchanges or to help resuscitate languishing trade certainly should not cause us anxiety. Combinations abroad to divert trade from us while possibly affecting particular classes of commodities are not likely materially to affect the total of our export trade. If combinations against our export trade, or domestic trade or our sources of necessary raw materials should accomplish restrictions seriously affecting any branch of our industry, we would, of course, have to meet them. In the event of such developments it should be demonstrated before restrictions upon export of capital were imposed that such limitations would accomplish the desired end, and that if so, the cost would not exceed the benefit derived.

"I am sure that in their larger aspects the welfare of our investors and of both our domestic and foreign trade will best be served by keeping our capital market as nearly free as is practicable.

"Our foreign loans have been criticised with respect to the amounts which we have lent, the governments or private institutions to which credits have been extended, and the uses to which some of these funds have been put.

"As a result of the consideration of the facts responsible for these criticisms, attempts have been made to formulate more or less general policies with respect to the investment of money abroad. Chief among these may be mentioned the proposed policy that no government should permit its citizens to lend to foreign countries except for productive purposes; that we ought not to lend money that would benefit our foreign competitors; that in order to meet the practices of some foreign lenders of conditioning the extension of credit upon expenditure by the foreign borrower of all or part of the funds in the lending country, we should adopt a similar policy.

"I do not believe in the principle that our Government, except under unusual conditions which may raise questions of broad national interest, should restrict the

(*Continued on Page 18*)

Classified Column

The rate for this column is three cents (3c.) a word, with a minimum charge of seventy-five cents (75c.) payable strictly in advance.

FOR SALE

SEVERAL ATTRACTIVE CIGAR LABELS WITH TITLE RIGHTS, large quantity of bands with each, including edging. Will sell very reasonable. Have also large quantity of new table mold presses; packer's table presses and large ten-mold presses, paste, cups, and one Universal Stripping Machine. Also several cigar press packing machines, binder cutters, and blank cigar box openers.

Have also some very fine table shorts scraps of quality for sale. Always on hand for immediate delivery. Samples mailed on request. Jacob Rich, 165 Water Street, New York City.

SITUATION WANTED

CIGAR FACTORY SUPERINTENDENT—Practical, trained with big company. A practical cigarmaker—hand-work, suction and fresh-work machines. Willing worker. Address Box 501, c/o "The Tobacco World."

WANTED TO BUY

JOB LOT CIGARS WANTED. ANY QUANTITY, ANY condition; wormy or dry. Send samples with lowest price and quantity and style of packing. J. B. Cigar Co., 35 South Third St., Philadelphia, Pa.

DISTRIBUTOR DESIRES JOB LOTS OF CIGARS—Any quantity, all classes. Cash proposition. Address full particulars c/o Box 503, "The Tobacco World."

The Tobacco World

Established 1881

VOLUME 47 JULY 1, 1927 No. 13

TOBACCO WORLD CORPORATION
Publishers
Hobart Bishop Hankins, President and Treasurer
Gerald B. Hankins, Secretary

Published on the 1st and 15th of each month at 236 Chestnut Street, Philadelphia, Pa.

Entered as second-class mail matter, December 22, 1909, at the Post Office, Philadelphia, Pa., under the Act of March 3, 1879.

PRICE: United States, Canada, Cuba and Philippine Islands, $2.00 a year. Foreign, $3.50.

OUR HIGH-GRADE NON-EVAPORATING

CIGAR FLAVORS

Make tobacco mellow and smooth in character and impart a most palatable flavor

FLAVORS FOR SMOKING and CHEWING TOBACCO

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Tobacco Merchants' Association Registration Bureau,

5 Beekman Street
NEW YORK CITY

Schedule of Rates for Trade-Mark Services Effective April 1, 1916.

Registration,	(see Note A),	$5.00
Search,	(see Note B),	1.00
Transfer,		2.00
Duplicate Certificate,		2.00

Note A—An allowance of $2 will be made to members of the Tobacco Merchants' Association on each registration.

Note B—If a report on a search of a title necessitates the reporting of more than ten (10) titles, but less than twenty-one (21), an additional charge of One Dollar ($1.00) will be made. If it necessitates the reporting of more than twenty (20) titles, but less than thirty-one (31), an additional charge of Two Dollars ($2.00) will be made and so an additional charge of One Dollar ($1.00) will be made for every ten (10) additional titles necessarily reported.

REGISTRATIONS

U. S. 112:—44,995. For cigars. May 10, 1927. Chas. F. Carpenter, Jonesville, Mich.

PEACE EAGLE:—44,998. For all tobacco products. June 10, 1927. Petre Litho. Co., Philadelphia, Pa.

WORLD'S GREATEST FLIER:—44,999. For all tobacco products. June 8, 1927. East Prospect Cigar Co., East Prospect, Pa.

UNCLE FULLER:—45,001. For twist and smoking tobacco only. June 13, 1927. Brittain Tobacco Co., College Grove, Tenn.

BRAN-NU:—45,002. For twist and smoking tobacco only. April 11, 1927. Brittain Tobacco Co., College Grove, Tenn.

HELLO NEW YORK:—45,003. For cigars. June 14, 1927. M. H. Sevis & Sons, Red Lion, Pa.

HELLO ST. LOUIS:—45,004. For cigars. June 14, 1927. M. H. Sevis & Sons, Red Lion, Pa.

NEW YORK TO PARIS:—45,005. For cigars. June 14, 1927. M. H. Sevis & Sons, Red Lion, Pa.

SKY KING:—45,006. For cigars. June 14, 1927. M. H. Sevis & Sons, Red Lion, Pa.

CHEVROLET:—45,007. For cigars. March 23, 1927. J. R. Cohen & Son, Des Moines, Iowa.

WE:—45,008. For cigars. June 17, 1927. B. R. Hahn Cigar Mfg. Co., Bay City, Mich.

TRANSFERS

PASTORA:—77,572 (U. S. Patent Office). For cigars. Registered April 19, 1910, by San Telmo Cigar Mfg. Co., Detroit, Mich. Transferred to Haas Bros., Cincinnati, Ohio, June 3, 1927.

ROMO:—29,418 (Trade-Mark Record). For cigars, cigarettes and tobacco. Registered December 21, 1903, by Bondy & Lederer, New York, N. Y. Through mesne transfers acquired by Viegelmann, Inc., Manila, P. I., and re-transferred to F. E. Zuellig, Inc., Manila, P. I., November 10, 1926.

EL JEBEL:—43,060 (Tobacco Merchants Association). For cigars. Registered December 8, 1922, by Chas. F. Hamm, Salt Lake City, Utah. Transferred to James Paul & E. Girardi, Rock Springs, Wyo., June 7, 1927.

TAMPA SEAL:—28,096 (Tobacco Leaf). For cigars, cheroots, cigarettes and tobacco. Registered August 15, 1904, by American Litho. Co., New York, N. Y. Through mesne transfers acquired by Tampa Cigar Co., Inc., Tampa, Fla., and re-transferred to Havatampa Cigar Co., Tampa, Fla., June 7, 1927.

AMERICAN TOBACCO INDUSTRY

(*Continued from Page 4*)

Tennessee, 7 in Ohio, 6 in South Carolina, 5 in Maryland, 3 each in Massachusetts and Wisconsin, 2 in Indiana, and one each in Connecticut, Florida, Georgia and Pennsylvania. Lancaster County, Pennsylvania, led in the production of tobacco with 51,468,470 pounds, followed by Hartford County, Connecticut, with 28,875,690 pounds. The leading county in each of the other important tobacco growing States follows: Tennessee, Robertson; North Carolina, Pitt; Virginia, Pittsylvania; Kentucky, Daviess; Wisconsin, Dane; South Carolina, Florence; Ohio, Darke; Massachusetts, Hampshire.

FOREIGN TRADE AND INVESTMENT

(*Continued from Page 17*)

exportation of capital. I do believe in the principle that loans to foreign countries should be made only for productive purposes providing that the term 'productive' is construed to include all purposes that are essential to the increase of the productivity of the borrowing country.

"With the second of these proposed policies, namely, that in making our investments abroad, we should attempt so to discriminate among borrowers as to exclude those who are or may become our competitors, I am not in accord, and in much of our most important trade it is impossible to distinguish between customers and competitors. Our two greatest competitors in foreign markets for many years, Great Britain and Germany, have been our two best European customers. Europe as a whole has taken in the past from 50 to 60 per cent. of our exports, and yet Europe has been our great competitor in many markets. It is impossible to lend money for the purpose of rehabilitating our customers without at the same time strengthening the same countries as competitors.

"If credit is needed by one country or by one industry it will usually get it somewhere at a price. If, for example, we were to refuse to extend credit to a great German manufacturing corporation because it manufactured goods competing with those of an American manufacturer, the money which we lend in London or Amsterdam or Zurich or in some other money center, or that which it displaces, would eventually reach the German company.

"Unless we are to put an absolute embargo upon all foreign lending, we cannot prevent our foreign loans from benefiting foreign competitors. To put an end to assistance to our competitors it would be necessary not only to shut off exportation of capital, and to limit our export trade but also to prevent the diffusion of knowledge concerning our advanced methods in industrial organization.

"The third policy to which I have referred rests upon a different basis. I refer to the suggestion that in making our foreign loans we should establish the condition that all, or at least part, of the proceeds should be expended for American-made products. Due to the active and urgent demand for investments in this country, there exists keen competition among bankers for issues, and because of the large number of issuing houses, it would be extremely difficult to adopt any general plan for limiting the use of the proceeds of the loans that are placed in our market.

"I appreciate that because of the possible attitude of some foreign governments in the future or of the practices of some foreign business and financial institutions it may be necessary to hold in reserve our potential control of foreign investments as a means of protecting our position against foreign combinations. I believe, however, that because of our very important position in the international capital market and increased industrial strength at home, we have less to fear from these combinations than perhaps has been frequently believed. It would be unfortunate for the various capital-lending countries to enter upon a series of artificial regulations with respect to the control of export trade by means of restricting foreign credits. Until, therefore, it should become clear that we were not to gain through the maintenance of a fairly free capital market, I believe that our policy should be in this direction."

BUYERS' GUIDE

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NIC. ALTHAUS CO
MANUFACTURERS OF
CEDAR SAW — HIGH GRADE CIGAR BOXES — AND PLANING MILLS
LABELS, RIBBONS, CIGAR MAKERS SUPPLIES
TEL. ASHLAND 6242 — ESTABLISHED 1875.
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F. BRECHT'S SONS
CIGAR BOXES
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PHILADELPHIA, PA.

Monroe Jarrett Sons
WOODEN CIGAR BOXES
TRADE *JARSO* MARK
Randolph and Jefferson Streets
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CIGAR BOXES

Dependable service—Quality packages—to meet any requirement in the Wooden Containers for Cigars

The WOODEN package is the retainer of AROMA from Factory to Consumer

The Buckley Cigar Box Co., 24 Vine St., DESHLER, OHIO.
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CIGAR LABELS BANDS
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Quality Service
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Maccoboys — Rappees — High Toasts
Strong, Salt, Sweet and Plain Scotchs
MANUFACTURED BY
GEORGE W. HELME CO., 111 Fifth Ave., New York

SMOKE
DILL'S BEST
"It's A Mighty Fine Pipe Tobacco"

If your jobber is unable to supply you, write us direct and state size desired. Give us the name and address of your jobber.

10c 15c 25c 75c $1.50 SIZES

J. G. DILL CO. Richmond, Va.

Taking Hurdles

YOU CAN'T GET OVER UNLESS YOU HAVE A GOOD MOUNT

Are you sitting tight and pretty? Is there enough profit in your cigar trade to put you over the top?

YOU CAN'T GET ON WITHOUT IT

Today Manila is sending to the market beautiful, handmade, longfiller cigars that cannot be duplicated in workmanship for twice the price.

Characteristic of the standard Manila cigars at popular prices are exceptional mildness and a free burn, a joy to men who want to smoke a lot.

THERE IS MONEY IN MANILAS

Booklet, List of Importers and Factory Agents on Application

THE MANILA AD. AGENCY

C. A. BOND, Manager

15 William Street, New York City

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JULY 15, 1927

VOLUME 47 No. 14

THE TOBACCO WORLD

PUERTO RICO

In Spanish it means "Rich Port"

The Spanish Conquistadores let their fancy lead them to names for their newly discovered possession which indicated their desire for quickly-gotten wealth.

But the real riches of this beautiful Island rest not in its mines—but in its soil.

And one of its most splendid crops, famous today the world over, is Tobacco—product of the new world!

Porto Rico's soil, by Government test, shows itself rich in magnesia, which brings tobacco quality, and scanty in chlorides, which grow a slow-burning leaf.

Hence the increasing use of Porto Rican tobacco, either exclusively in the filler or blended with other tobaccos. Free-burning, smooth, fragrant, it fills fully the growing public demand for a good, MILD cigar—it brings the real "Havana" flavor, without the full "Havana" strength. Admitted duty free, it permits a better value at a lower price.

The Government of Porto Rico, as a protection for all buyers of its genuine native tobacco, requires that a Guarantee Stamp be affixed to all tobacco or tobacco products originating in Porto Rico. Look for these stamps in all your purchases.

Write for booklet containing full information on Porto Rican Tobacco. Address your communications to

GOVERNMENT OF PORTO RICO

TOBACCO GUARANTEE AGENCY

1457 BROADWAY — *F. LINARES, Agent* — NEW YORK, N. Y.

PUBLISHED ON THE 1ST AND 15TH OF EACH MONTH AT 236 CHESTNUT ST., PHILA., PA.

WOODEN BOXES ELEVATE MERCHANDISE WITH DEALER AND CONSUMER

Manufacturers know that WOODEN BOXES improve the mellowness and aroma of their cigars by adding the natural fragrance of the wood.

Manufacturers know that WOODEN BOXES provide an atmosphere of quality that elevates their product in the minds of dealer and consumer.

Manufacturers know that smokers buy cigars more readily from WOODEN BOXES because they can see the size, shape and color at a glance.

There is no better way to help your cigars become "best sellers" than to pack them in the only logical containers WOODEN BOXES.

After all nothing satisfies like a good cigar

The Best Cigars Are Packed in WOODEN BOXES

Volume 47

THE TOBACCO WORLD

Established 1881

Number 14

A SEMI-MONTHLY

For the Retail and Wholesale Cigar and Tobacco Trade

$2.00 a Year | PHILADELPHIA, JULY 15, 1927 | Foreign $3.50

COL. CARRINGTON AGAIN HEADS TOBACCO ASSOCIATION OF THE UNITED STATES

AT THE annual convention of the Tobacco Association of the United States, held at Morehead City, N. C., June 22nd to 24th inclusive, Colonel A. B. Carrington was again elected president of the association for the ensuing year.

The convention was one of the largest ever held by the association and it was necessary to house some of the guests at a hotel six miles away from the headquarters of the convention.

One of the entertainment features provided was a fox hunt arranged by W. T. Clark, R. P. Watson and E. V. Webb. After the fox had lead the hounds a merry chase for some distance it took refuge up a tree and refused to be coaxed to come back to earth.

Another enjoyable feature provided was a cruise around the harbor on the U. S. Revenue Cutter, "Pamlico," on the last day of the convention.

The officers elected by the association for the year 1927 are:

President, Colonel A. B. Carrington, of Danville, Va.; vice-president, W. T. Clark, of Wilson, N. C.; second vice-president, E J. O'Brien, Jr., of Louisville, Ky.; third vice-president, Z. V. Gwynne, of Richmond, Va.

BOARD OF GOVERNORS

T. M. Carrington, Richmond, chairman; G. O. Tuck, Louisville, Ky.; A. J. Bullington, Durham, N. C.; P. A. Noell, Durham, N. C.; Clyde Austin, Greenville, Tenn.; T. W. Blackwell, Winston-Salem, N. C.; Col. John F. Bruton, Wilton, N. C.; A. H. Buchan, Mullins, S. C.; W. H. Cozart, Wilson, N. C.; J. A. Clark, Bedford, Va.; E. G. Currin, Richmond, Va.; J. W. Dunnington, Farmville, Va.; J. M. Edmunds, Danville, Va.; James F. Ficklen, Greenville, N. C.; W. A. Goodson, Winston-Salem, N. C.; R. W. Gorrell, Winston-Salem, N. C.; O. C. Gregory, Richmond, Va.; H. S. Hotchkiss, Richmond, Va.; Andrew Jamieson, Oxford, N. C.; W. L. McGill, Petersburg, Va.; James I. Miller, Henderson, N. C.; G. I. Patton, Darlington, S. C.; Leslie H. Reed, Richmond, Va.; W. T. Reed, Richmond, Va.; W. G. Rogers, Warrenton, N. C.; R. C. Stokes, Lynchburg, Va.; H. E. Spilman, Huntington, W. Va.; Major A. P. Thorpe, Rocky Mount, N. C.; G. F. Vaughan, Lexington, Ky.; S. W. Venable, Durham, N. C.; C. W. Walters, So. Boston, Va.; R. P. Watson, Wilson, N. C.; E. V. Webb, Kingston, N. C.; John L. Wingo, Richmond, Va.

UNITED HAS FLYING CIGAR STORE

THE United Cigar Stores Company, ever on the lookout for something new in the way of cigar stores and cigar store equipment, now have a cigar store on wings in the form of a fourteen passenger Sikorsky monoplane, equipped with two Liberty motors and a stock of cigars, cigarettes, razor blades, United coupons, etc.

On its initial flight from the Curtiss Flying Field, at Mineola, L. I., it suffered a near serious accident on its take-off when it was picked up by a gust of wind and dropped on a small training plane smashing the little plane up badly and slightly damaging the huge United plane.

However, after repairs were made the machine took off the next day for a tour of the country with stops scheduled at Schenectady, Rochester, Buffalo, Detroit, Chicago and other points. At each stop the store will be open for business and cigars, cigarettes, etc., may be purchased the same as in any other United Cigar store.

Souvenirs will be distributed and information given pertaining to commercial aviation.

The big plane is piloted by Captain Roscoe Turner, former World War pilot, and also carries a United Cigar Stores executive and a sales clerk.

B. D. HILL SAILS FOR EUROPE

Benjamin D. Hill, tobacco specialist of the United States Department of Commerce, sailed from New York on last Tuesday to visit twenty-five countries in Europe and the northern coast of Africa on a mission to study tobacco production in Europe and the growing competition of foreign countries with the United States in the tobacco trade. He expects to take fifteen months for the trip.

"For many years England was the greatest importer of American tobacco in the world," Mr. Hill stated just before he sailed. "Within the last year, due to importation from her colonies, her place has been taken by Germany. Italy has always been a great importer of American tobacco in the past, but today she threatens to be an actual competitor with America in international trade of this commodity. My mission will be to study methods of maintaining American exportation in the face of the ever-growing consumption of tobacco."

HARWOOD A DIRECTOR OF AMERICAN TOBACCO COMPANY

Frank W. Harwood, advertising manager of the American Tobacco Company, was recently elected to the Board of Directors of the Company.

EDITORIAL COMMENT

WE are much interested in the leading article in *The Tobacco Leaf,* under date of July 2d. Naturally we feel very humble in disagreeing with so distinguished a publication. Nevertheless we take very considerable issue with the article and will fall back on advertisers, for support of our conclusions.

For the benefit of those who may not have seen the article in *The Tobacco Leaf,* this publication is suffering from high blood pressure due to the fact that a chain grocery concern is selling cigarettes to the great detriment of the retail tobacconist. It is taken for granted by our contemporary that the retail tobacconist is going to be run out of business by such procedure.

About ten years ago, at least, we spoke with an official of a cigar company selling nationally known brands, and complained that in a certain block in Philadelphia there were twelve outlets for their cigars. Of the twelve outlets, three conducted cigars stores, two conducted barber shops, three conducted poolrooms, two conducted restaurants, and two more conducted a miscellaneous business that could hardly be classified.

On behalf of the three cigar store proprietors, we protested against the other nine outlets handling their brands.

The gentleman with whom we had the discussion (and this gentleman is still a prominent figure in the cigar industry), said, "Our business is to sell cigars, and we don't care who sells them as long as they are sold."

We made a plea for the retail cigar dealer as we saw the picture, but it did not change the original attitude of the person with whom we spoke.

Some years have passed since then, and we would like to ask for a definition of a retail tobacconist. We would like to know how many, out of more than half a million dispensers of tobacco products are entitled to be classified, strictly, as "retail tobacconists"?

If it were left to us, we would set up the "United Cigar Stores" as the best example of efficient retail tobacconists. But are they strictly "retail tobacconists"? Is a store that sells in addition to tobacco products, razors, razor blades, candy, shaving cream, radio parts, etc., a retail tobacconist?

Now for the retail tobacconist, we submit that the matter of making a living from tobacco products strictly, is precarious. If the "United Cigar Stores" can't do it, how can a small merchant do it?

There are tens of thousands of so-called "retail tobacconists," but eat the pudding and see how much they make out of strictly tobacco products?

One of our best established concerns, locally, advertises razor blades. Certainly it is not a tobacco product. Then why? Because the strictly retail tobacconist is out of the picture. *But* the "retail tobacconist" still has a strong hold on the masculine sex, and thereby the opportunity to cater to his many needs which extend beyond the tobacco field.

Let us return to the cigar manufacturer, whose interview still rankles in our brain. We wish he were wrong, but we *think* he is right. *His business* is to sell cigars, and he doesn't care a whole lot through what medium they reach the ultimate consumer.

If you are going to make a bigger cigar business, it is necessary to get cigars in front of a man at every opportunity, whether it is a cigar store, restaurant, grocery store, "blind pig," pool room, newsstand, or bootblack stand.

And you can't blame the cigar manufacturer for this attitude. We could run on for columns stating the experiences of cigar manufacturers who have dealt with both jobbers and dealers on most liberal terms, hoping to put their brands across. Yet they have gone back the next day and found their brands under the counter, despite their liberal offers.

But coming down to brass tacks, the "retail tobacconist" is no different from any other merchant. He is facing a natural economic condition. He hasn't been able to make good with the manufacturer. The manufacturer wants to force the issue by placing his goods on sale wherever there is a chance to put the cigar in the hands of the consumer. He is fighting for distribution and sales, and if he relies on the "retail tobacconist," how great is his outlet?

The necessity of earning a living has all but pushed the "retail tobacconist" out of the picture. He knows full well that there is not a living in strictly tobacco products any more. We haven't any name for him, but he isn't a "retail tobacconist" in the strict or broad sense of the term.

If cigarette or cigar sales can be increased through chain stores it is an economic move that cannot be defeated eventually. Macy, in New York, has sold cigars, off and on for several years. We classify Macy's as a department store. So why this cry about the chain grocery stores.

The cigar manufacturers' business is to sell cigars, and the "retail tobacconist" isn't doing it. He is handing the man what he asks for whether it is a cigarette or a tube of shaving cream.

We are for the man who wants to sell his cigars, and we want to find a "retail tobacconist" who confines his business operations *strictly* to tobacco products, and who can prove that he makes a fair living from it. We want to send this man's name up to Harvard and have an analysis made of his actual profits after he has taken out a decent living.

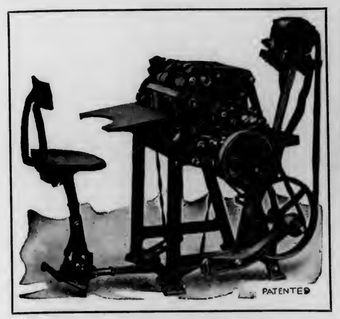
The strictly "retail tobacconist" today is just as much of a myth as the local druggist. Economic conditions change many things. We may be wrong, but we *think* we are *right!* If cigarettes or cigars can be sold in a shoe store or a beauty parlor there isn't any good business reason why the sales force shouldn't place them there.

If we can't keep pace with progress we will have to fall by the wayside, and editorials will not change

(*Continued on Page 10*)

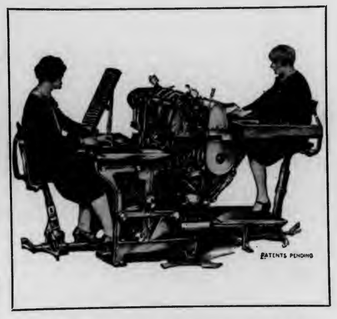
Three Profit Aces—

IN THE CIGAR BUSINESS



MODEL M UNIVERSAL
Tobacco Stripping Machine
PRICE COMPLETE
$625

MODEL L UNIVERSAL
Scrap Bunch Machine
PRICE COMPLETE
$850



MODEL T UNIVERSAL
Long Filler Bunch Machine
PRICE COMPLETE
$1750

[Prices quoted are complete with Individual Motor, Drive Equipment and Chairs ready to start work. Cash or easy time payment terms. F.O.B. Newark, N.J., U.S.A.]

THE Universal Model M Stripping and Booking Machine, the Model L Scrap Bunch Machine and the Model T Long Filler Bunch Machine, represent the most modern and practical developments in cigar making machinery. Because they make possible quantity production at low cost, they are proving big money makers to manufacturers of the various grades of cigars for which they have been built.

These machines have been refined to point of speed, accuracy and durability that assures long life combined with highest efficiency. Union Shops, Open Shops—large and small factories everywhere—are adopting them because of their great economy and savings over hand labor.

Let us prove the economy and profit possibilities of these machines in your own factory under your own supervision and working conditions.

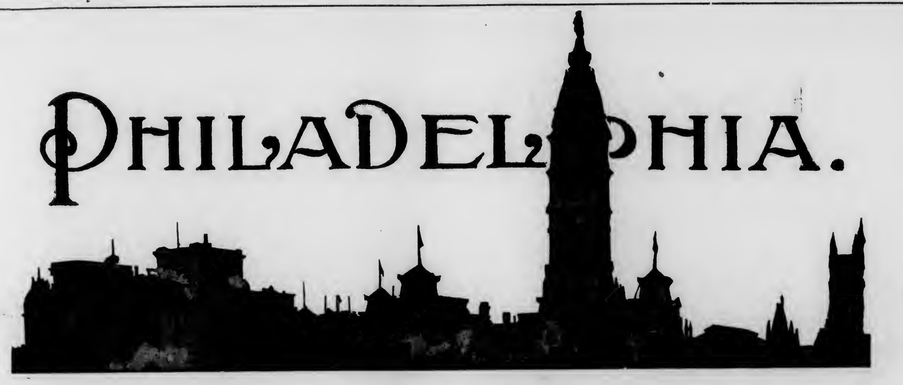
WE REBUILD and bring completely up to date old, belt-driven type Model M Stripping Machines for which our charge is $250. All rebuilt Model M Machines are guaranteed as to workmanship and materials for the period of one year. This is identical with our guarantee on all new Universal Machines.

SEND FOR ILLUSTRATION AND PRICE SHEETS

Universal Tobacco Machine Co.

40 EAST 34TH STREET, NEW YORK, N. Y.
Factory: NEWARK, N. J.

PHILADELPHIA.



CONSOLIDATED BUYS FACTORY BUILDING

THE six and seven story factory buildings at the northwest corner of Randolph and Jefferson Streets, have been transferred to the Consolidated Cigar Corporation by the Randolph-Jefferson Corporation.

The buildings are on a lot 340 feet on Randolph Street, by 182 feet on Jefferson Street, and are assessed at $363,000. The purchase price paid by the Consolidated Corporation is understood to have been $51,750, subject to a mortgage of $425,000, or a total price of $476,750.

NON-SMOKERS SMILE LESS BUT LEARN FASTER, SAYS H. C. BARDEN

H. C. Barden, of Chicago, a delegate to the Anti-Tobacco Conference held at Prague early this month statted at the conference that the youth of Chicago "Smiles less and learns better" than the older generation as a result of the progress made by the Anti-Tobacco League in its campaign against nicotine.

A resolution was adopted by the conference asking the League of Nations for aid in the fight against the use of nicotine.

Among those cited at the conference as exhibits of famous non-smokers were Shakespeare, Ford, Rockefeller Masaryk, Goethe, and Shaw.

OPENING DATES FOR TOBACCO MARKETS

The United States Tobacco Association at its convention held recently set the following dates for the opening of the following leaf tobacco markets:

Georgia to open August 2d; South Carolina and the border markets of North Carolina to open August 9th; Eastern Carolina, which includes Wilson, to open September 6th; Middle Belt, which includes Durham and Henderson, to open September 20th; the Old Belt, in which Winston-Salem is located, to open October 4th, and the Virginia Dark Belt to open November 1st.

GIRL SMOKES CIGARETTE ON TOP OF 150-FOOT STACK

Vera Tomlinson, aged nineteen, climbed to the top of a 150-foot chimney at Leeds, England, and smoked a cigarette while sitting on the parapet. She was wearing a walking dress and high-heeled shoes at the time, and claims her feat is the world's record for girls.

ALEXANDER JOINS "VALMONT" FACTORY

Louis Alexander, who for eight years manufactured the "Lord Sterling" cigar, and who for the past three years has been factory superintendent of the G. H. P. Cigar Company's factory at Perth Amboy, N. J., has become an equal partner in the firm of The Dingman-Alexander Company, successors to Dingman, Van Dyke and Company, of San Francisco, and will in the future spend his efforts in the manufacture of the "Valmont" cigar.

Mr. Alexander purchased the interest of I. S. Van Dyke in the old company and invested enough additional capital to make him an equal partner in the new firm.

CIGAR STORE ROBBED

Burglars last week forced open the rear door of the cigar store of Abraham Gould, at Fourth and Mickle Streets, Camden, N. J., and carried away almost the entire stock of cigars and cigarettes, valued at $200. Gould, who lives directly opposite the store, stated that he heard no noise during the night and did not discover the robbery until he entered his store the following morning. The cash register was also broken open, but the thieves obtained only some small change from there.

AUSTIN, NICHOLS & COMPANY REPORT LOSS

Report of Austin, Nichols & Company, and subsidiaries for the fifteen months ending April 30, 1927, shows net loss of $1,544,691 after depreciation, interest and losses on branches which were liquidated during that period.

DECREASED TOBACCO CROP FORECAST

The United States Department of Agriculture in its July crop report, made public this week, indicates that tobacco acreage has decreased 4 per cent. this year, holding responsible the widely differing economic conditions affecting the various types. Indicated production was placed at 1,099,114,000 pounds, the lowest since the year 1921, and the second lowest since the year 1915.

© Mishkin, N. Y.

We who sing must be extra cautious about our throats. I get my greatest enjoyment from Lucky Strikes because I find they do not affect my voice.

Giovanni Martinelli

The Priceless Voice of Martinelli

Why He Recommends Lucky Strike —Because "It's Toasted"

GIOVANNI MARTINELLI, famous tenor of the Metropolitan Opera of New York City, is a great singer and he prefers Lucky Strikes for two reasons—greater enjoyment and throat protection.

Lucky Strikes have become the favorites of men whose priceless voices thrill their audiences, as they have with the millions, because, first, they afford *greater enjoyment*, and, second, they are certain not to irritate even the most sensitive throat.

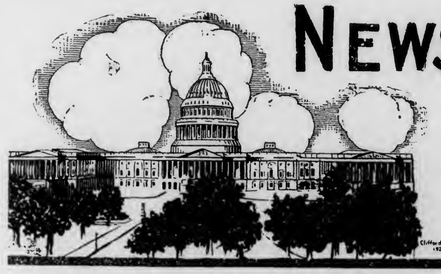
The world's finest Turkish and domestic tobaccos, properly aged, perfectly blended, give them their richer flavor.

But in addition, a costly extra process—toasting for 45 minutes—develops the hidden flavors of the choicest tobaccos and at the same time removes all "bite" and harshness.

Smoke Lucky Strikes. They give added pleasure—you'll like them.

"It's toasted"

No Throat Irritation - No Cough.



NEWS FROM CONGRESS AND FEDERAL DEPARTMENTS

FROM OUR WASHINGTON BUREAU 622 ALBEE BUILDING

THE sale of American tobacco products in foreign markets will be more strongly pushed than ever before, under the policy of expansion put into effect by the Department of Commerce July 1. A number of new offices have been established abroad and additional foreign representatives appointed to study the markets for American products, and new district offices have been opened in this country to act as contact points between the department and American business men.

New district offices have been opened or will be opened in the near future at Mobile, Los Angeles, Kansas City, Norfolk, Wilmington, Del., Jacksonville and Galveston. This will make a total of 57 district and cooperative offices throughout the country.

The new foreign offices will be established in Oslo, Norway; Berne, Switzerland; Caracas, Venezuela, and Wellington, New Zealand, making forty-nine points at which representatives of the department will be located abroad. There are now more than 150 persons in the foreign service of the department, whose duty it is to watch for and report trade opportunities for American business men and to keep them advised regarding conditions and events, changes in tariffs and other matters of importance.

Committee to Consider Tax Legislation in October

The Ways and Means Committee of the House of Representatives will be called to meet October 31 for the purpose of considering tax legislation, it has been announced by Congressman Green of Iowa, chairman. This will give the committee five weeks in which to draft the bill to be presented when Congress convenes in December. No special session is anticipated by Mr. Green, but he has pointed out that even if one is called it will not interfere materially with this plan, since it would devote itself chiefly to flood relief and control.

It is planned to limit public hearings on the tax bill to a week or ten days, it being believed that all interested parties can be heard in that time as there will be comparatively few changes to be made.

With congressional leaders fixing $300,000,000 as the limit for tax reduction next session, it is extremely unlikely that the demand of business interests for a cut from 13½ to 10 per cent. in the corporation tax rate will be granted. This cut alone, it is pointed out, would figure $325,000,000.

However, according to the special committee on taxation of the United States Chamber of Commerce, the corporation tax rate should be cut to 10 per cent. "even if it were to involve a deficit at the end of the fiscal year," and a "specific demand" for such a cut will be made when Congress convenes, it has been announced. It is not considered probable that Congress will be likely to listen to such a proposition if a deficit is to result, since one of the demands of the administration has been that a surplus shall be shown each year, however small it may be.

It is now considered likely that the tax rate on corporations may be cut to its former figure of 12½ per cent., which would allow a margin for relief in other lines, probably in the further elimination of war excise taxes, lower rates in the higher brackets of income and the repeal of the inheritance tax. All of these amendments are being strongly agitated, and there is no doubt that Congress will prefer to make a number of smaller reductions rather than a big slash in one particular tax which might arouse resentment in quarters where no relief would be afforded by such a move.

Chamber of Commerce Working Toward Revision of Revenue Law

Business men affiliated with the United States Chamber of Commerce are being asked to co-operate with the organization in seeking systematic revision of the revenue law and an overhauling of the bookkeeping system of the Post Office Department with a view to securing lower rates of postage.

In communications sent out by the chamber it is pointed out that the existing revenue system is essentially a war product and the revisions since the close of the war have been made in a haphazard manner as existing circumstances determined, and that there has been no revision of the administrative features for the purpose of simplification. "The formulation of a satisfactory internal revenue law is a difficult matter and can only be accomplished by means of a thorough study, necessarily extending over a considerable period of time," it is declared. "All business organizations, corporations and individuals are strongly urged to point out the defects which they have found in the present internal revenue system in as specific a manner as possible and to submit well considered suggestionse for improvement."

The present system of bookkeeping in the Post Office Department, it is asserted, charges against the revenues the cost of handling free and less-than-cost mail and should be overhauled in order that such costs should be charged against the Federal Treasury. This would permit the rates for other matter to be adjusted as, instead of a deficit, as at present, the department would show a surplus if the costs of the non-revenue paying classes were assessed against the Treasury.

(*Continued on Page 10*)

California Redwood

Helps The Cigar Business

Because California REDWOOD lids are flat and straight, assuring a perfect appearance to the most important part of the wooden package. The fact that more than twenty-five per cent. (25%) of all the lids on wooden cigar boxes made in this country are of California REDWOOD attests to the truth of this statement.

Because California REDWOOD has insulating qualities of such unusual character that a container made of this wood is immediately converted into a natural humidor.

Because California REDWOOD preserves the fine qualities of all cigars and keeps them in the best of condition for the cigar smoker.

Write our Chicago or New York office for complete information about the remarkable qualities of California REDWOOD.

CHICAGO
2073 McCormick Bldg.

The Pacific Lumber Co.
OF ILLINOIS
REDWOOD
"TIME'S ONLY RIVAL"
332 SO. MICHIGAN AVE. CHICAGO, ILLINOIS

NEW YORK CITY
2314 Pershing Square Bldg.

The Largest Manufacturers and Distributors of California Redwood

EDITORIAL COMMENT

(*Continued from page 4*)

any situation that is economically sound.

And incidentally we are interested to note that the editor of the *Western Tobacconist* (San Francisco), in the current issue, in referring to the present state of the "retail tobacconist" says:

"No wonder the retailers are putting in fishing tackle, and clocks, and watches, and shaving utensils, and jewelry, and kodaks, and pencils, and candy, and papers and periodicals, and chewing gum, and matches, and postage stamp machines, and soft drinks and luncheonettes and a lot of other things that have no more to do with the original retail cigar business than the moon has to do with green cheese."

And we could add several more "sidelines" that are no credit to any business.

Tobacco trade journals are printing the advertising of any reputable concern whose products can be sold in a retail outlet, and for the reason that advertising is necessary to maintain publication.

And the original "retail tobacconist" is doing likewise because he can't make a living exclusively from the profits from tobacco products.

The cigar and cigarette manufacturers are out to find outlets for their products. The "retail tobacconist" hasn't done it for him. Therefore if he wants it done he must do it himself.

We are really interested in this large class of "retail tobacconists" for whom *The Tobacco Leaf* is weeping such copious tears.

Self-preservation is the first law of nature and the exclusively "retail tobacconist" who has been on the job found that out several years ago, and "he ain't no exclusively 'retail tobacconist' any more."

And the cigar manufacturer woke up just about the same time, or before, and he said to himself, "Go thou and do likewise," and he did and he is.

And the only silver lining that we can see is the prospect of increasing our circulation by getting the grocers to subscribe to tobacco trade papers, thereby incurring the wrath of the publishers of grocery trade journals who want tobacco and cigar advertising for their own publications.

It's pretty tough, but we don't see how very much can be done about it, for it's sound business.

News from Congress

(*Continued from Page 8*)

"In the making of postal rates applicable to purely commercial business, the following elements should be considered," the chamber holds: "First, the cost to the Post Office Department of the handling of free or less-than-cost matter; second, the rates should be made so as to encourage the further use of the postal service and thus reduce the units of overhead expense; third, the rates should be made on the different classes with due regard to the character and value of the service and the conditions under which it is performed, in the same manner as rates are determined by the Interstate Commerce Commission for the transportation of freight and express."

INTEREST OF THE GERMAN GOVERNMENT IN A REHABILITATION OF ITS CIGARETTE INDUSTRY

ON MAY 18, 1927, the German Federal Minister of Finance issued new regulations concerning the cigarette industry, states American Consul C. B. Hurst in a report to the Department of State, released by the Tobacco Section of the Department of Commerce. By the terms of the instructions tax credits will be granted manufacturers only when they have complied with certain business rules laid down in agreement with cigarette dealers, for the purpose of checking dumping and excessive advertising. The rules provide that the maximum gross profit accorded dealers by manufacturers shall be scheduled according to the number of cigarettes produced; the terms of payment and the maximum advertising expenses permitted shall also be scaled on the basis of cigarette production.

Under the instructions the German tax authorities, in view of the present economic difficulties of the cigarette industry, are directed to see that manufacturers adhere to the rules. These authorities deliver to the cigarette manufacturer the required banderole which is attached to each package before it can be offered for sale, and they are now authorized, in case any manufacturer evades the regulations, to deliver the banderole to the respective company only against payment in cash or on security. An exception may be made in the case of firms which, in spite of noncompliance with the rules, prove beyond doubt that for a lengthy period they will be able to meet their tax liabilities.

Conditions in the cigarette industry today have reached a point where government interference has become a necessity. The factories not only have incurred large tax liabilities, but the keenest competition prevails within the industry. Large rebates and discounts are granted dealers by some firms and hugh sums are invested by others in advertising so that a low margin of profit is left only to the largest and best organized factories. The German Government has a special interest in the rehabilitation of the cigarette industry owing to the size and special structure of the cigarette tax. Adding up the tobacco duty, tobacco tax and banderole (cigarette) tax, the Government receives about two-thirds of the amount paid the cigarette manufacturer by the dealer. The outstanding tax payments are estimated at present at 250,000,000 reichsmarks and the uncollectible amounts at 40,000,000 reichsmarks. The difficulties in the cigarette industry were caused in part by the structure of the tax as, under the law, the banderole tax must be furnished the manufacturers, the tax being included in the retail price. The large share of the banderole tax in the retail price and the tax credit to which the manufacturer, under the law, is entitled enabled the latter to invest greater sums in advertising and to push production abnormally by making excessive use of a suspension of tax payments. This condition resulted frequently in serious loss to the Government. The present system of taxation, however, appears to be technically more practical; moreover, the revenue from the tobacco tax forms part of the revenue controlled under the Dawes Pact, so that the German Government is not in a position to make any changes.

After all nothing satisfies like a good cigar

1926 ENCOURAGING FOR CIGAR INDUSTRY

IN their annual review of the tobacco industry for the year 1926, just issued by Charles D. Barney & Company, members of the New York and Philadelphia Stock Exchanges, with offices at 65 Broadway, New York City, and 1428 Walnut Street, Philadelphia, state:

"The cigar industry had a more encouraging year in 1926, with production aggregating 6,588,928,472 cigars as compared with 6,463,193,108 in 1925. Although the increase was less than 2 per cent. it created optimism for it marked an arrest of the declining trend of the two preceding years. During the year the process of mechanization and concentration which which we have emphasized in our various reviews went on with greater intensity. The cigar industry taken collectively, has not been expanding as the production statistics show, but this condition has not proved a barrier to growing prosperity for the large, well managed organizations within the industry which guide their movements in harmony with the economic forces at work. The improving results for both 1925 and 1926 give confirmation to this fact.

"The utilization of machinery in cigar manufacturing made another large advance in 1926. Although no published statistics are available, it is learned from an authoritative source that the number of machine-made cigars increased by 25 per cent. in 1926 over the previous year, and that the total number of cigars manufactured by machinery is now approaching 50 per cent. of the total output.

"The rapid drift toward machinery is all the more remarkable when it is considered that even as recently as four years ago the majority of the manufacturers were unconvinced as to the practicability of the machine in cigar making. But the urgent necessity of cutting costs, and the satisfactory performance of the machines under prolonged trial, have replaced doubt with conviction. Improvements, such as the recently devised cross feed which increases the uniformity of the product and reduces scrap cuttings to a minimum, are being made to the machine from time to time, and serve to enlarge its utility and economy. These improvements may be installed on existing machines at relatively slight cost, and do not necessitate any scrapping of machines already in operation.

"It is generally agreed among the manufacturers that the machine made product is at least the equal, if not the superior, of the average hand made product, and has, among others, the advantage of greater uniformity. The indications are that before the lapse of many years substantially all the Class "A" "B" and "C" cigars, retailing from five to fifteen cents, and constituting 97 per cent. of the total production, will be manufactured by machinery. The highest priced cigars will, in all probability, continue for the most part to be made by hand, in part because their relatively small volume does not adapt itself to machine production, and in part because there will always be individuals whose fastidious smoking tastes, like other individual tastes, can only be satisfied by the most highly skilled craftsmanship of the human hand.

"The adoption of machines, as has been pointed out, is giving marked impetus to the concentration going on in the industry. The small hand-manufacturers, unable to purchase machines or to achieve the volume of production that makes for lower costs, are fast being eliminated and their contribution to the total volume replaced by a larger percentage of the whole from the large, well-equipped organizations.

"Not only are the very smallest factories manufacturing less than half a million cigars annually being rapidly eliminated, but even the moderately large establishments producing as high as ten million cigars yearly are noticeably dwindling. This latter process does not mark the elimination of the moderately large manufacturer from the field but reflects the greater concentration made possible among the largest producers by the cigar machine which enables the manufacturer to expand greatly the volume of output obtainable in one factory, and to close down other establishments. One of the largest cigar manufacturing corporations announces that principally as a result of the installation of the cigar machine it has, since 1922, reduced its manufacturing establishments from seventy-seven to twenty-five, although its output has increased in the meantime. After the elimination process, the twenty-five factories now in operation are capable of producing more cigars than the seventy-seven factories owned in 1922. At the present time over 60 per cent. of its output is machine made, and one of its factories has a capacity of over 150,000,000 cigars annually.

"The reflection of this process going on generally among the most powerful organizations in the industry, is to be found in the growth of the number of factories of the largest classification manufacturing over forty million cigars yearly. It is a process that should eventually effect greater reductions in production costs with resultant improvement in profits.

"In keeping with the trend towards concentration, the large manufacturers are consolidating into yet larger units, two such combinations having been effected within the past year. In 1925 approximately 71 per cent. of the total cigar output was manufactured by 281 factories out of a total of 8533 in operation at the end of the year, and these factories in turn were owned by about twenty cigar corporations. The statistics for 1927, when they become available, should show a greater percentage of the whole produced by a lesser number of factories, and owned by fewer corporations. About 90 per cent. of the total cigarette production is controlled by three companies, and it is not inconceivable that the cigar industry may in time reach a stage where a few powerful organizations will similarly control a predominant share of the total production.

"Consumption of the five cent cigar continues to increase both quantitatively and relatively.

"During the first five months of 1927 the growing popularity of the five cent cigar continued, the percentage of total output amounting to 49.5 per cent. as compared with 43.9 per cent. for the corresponding period of 1926.

"The increasing consumption of the five cent cigar during the past few years is attributable largely to its improving quality. Economies in production costs arising from savings from mass production and from the adoption of machine processes have been passed on to the consumer in the form of a better cigar for the same or lower prices. The tax reduction of last year has been similarly passed on to the cigar smoker. As a consequence of this process, cigars, which a few years ago retailed in Class "B" division, have been improved in quality and at the same time brought down to the Class "A" or five cent price level. The industry hopes that by putting on the market a superior five cent. cigar it will revive an interest in cigar smoking

(*Continued on Page 15*)

"Yes, there are two kinds of cigars—those that sell, and those that don't"

IN THE long run, "Cigars that are good" answers the question, "Which cigars will sell?" Bayuk cigars are good, because they're always made from *ripe* tobacco. That is why Bayuk sales have steadily increased for thirty years.

Bayuk never uses leaves that might make poor cigars. Bayuk uses only the leaves in every plant that are ripe—that are really fine tobacco. The leaves that give flavor, and mellowness, and mild, smooth smoking.

All the fancy boxes, all the tinseled wrappings and gaudy bands ever made, and all the advertising ever written won't keep on selling poor cigars. But Bayuk cigars, made from *ripe tobacco, do sell* and make more money for you.

BAYUK BRANDS BUILD BUSINESS

It's Ripe Tobacco! – Every Bayuk Cigar

THIS TOBACCO IS *UNDER*-RIPE — *bitter*

THIS TOBACCO IS *RIPE* — *perfect smoking*

THIS TOBACCO IS *OVER*-RIPE — *flat*

BAYUK CIGARS *Inc.*

PHILADELPHIA

Makers of fine cigars since 1897

Here are the five famous Bayuk brands

PRINCE HAMLET — MAPACUBA — PHILADELPHIA HAND MADE PERFECTO — HAVANA RIBBON — CHARLES THOMSON

LETTERS FROM HENRY TO HIRAM

By Frank Farrington

Where to Get the Ideas

DEAR HIRAM:—You've been pretty good natured about the advice I've given you, but I can see that you have a feeling that I claim to know a good deal for just a plain traveling salesman.

Well, when did anybody ever have the idea that traveling men were modest, shrinking little violets? With the ladies' bathing suits cut to one piece, and a half portion at that, and with their street clothes cut to three pieces, modesty is getting to be a lost art and you can't expect too much of us birds they used to call drummers. We're supposed to have about as much to do with modesty as Henry Ford has to do with a synagogue. With all the rest of the world forgetting modesty, would you have traveling men admit that they are behind the times?

So I just go ahead and tell it all to you just as if I knew more about successful store operations than John Wanamaker and Marshall Field and John H. Macy all combined ever knew. It's all right if I can get away with it, isn't it?

Hiram, if you had been as anxious all these years to learn all the best and most modern merchandising and advertising methods as you have been to get the very last cent of profit out of every sale, you might have known so much by now about operating a retail store that I would be taking an extra half day every time I come to town just to visit with you and pick up pointers. Think of all the trade journals that have come to you through the mails, and all the business books you have had a chance to buy and read. Then think what you might have learned from reading that sort of thing nights and Sundays instead of trying to get a little kick out of the last number of "Mushy Confessions," or "Sexy Simperings," or maybe the "Adventures of Detective Moron."

I was in a man's store the other day and he was complaining about the way his business was going down hill. "Some stores seem to be making it go all right, increasing their sales and everything," he said. "I can't see how they do it."

"What do you mean, can't see?" I asked him. "If your eyesight is good you ought to be able to see because in that pile of trade papers behind you, every-one of them in the wrapper it came in, you'll find it tells just how such merchants have made it go. Maybe you expected the men to come and see you personally and give you the dope."

He was a little sore at what I said, but it was the truth. He had the chance to read about successful business methods, and he had paid his good money to have them sent to him, and he wasn't even doing his little part of tearing off the magazine wrappers and finding what was inside. Maybe you have been a little like that yourself, Hiram.

It takes only one good idea to make quite a difference in a business and if you could get only one good idea out of a year's copies of some trade journal, you might make a lot of money using that idea.

And I'll go a little further on this trade journal recommendation. I'd advise you, as you look through those journals, to clip out anything that carries an idea you might be able to use sometime. Don't count on remembering all the things you read. The ideas won't come back to you just when you need them, not always. File the clippings under such heads as "Windows," "Special Sales," "Advertising," "Selling Schemes," and so on. Then, when you want an idea for a good window display or for something else, there you have it already in your file.

And after you have clipped those journals, pass them on to Irene and let her get what she can out of them. Any of your force will get something out of trade papers if you encourage them to read them. Ask them to take them home to read during off hours.

I know some merchants who think trade journal articles are all theory. They ask, "What do those birds know about running a store? They sit in a sky-scraper office somewhere and try to tell us fellows who are right on the ground how to run our business."

Maybe, maybe. Usually the chaps who talk that way are the same kind who think that all this talk about preventing diseases by a shot in the arm is all bunk. They are old fashioned, rule-of-thumb men who think that things like psychology in salesmanship are just got up to make use for dictionary words that have been laid off to keep the popular intellect from getting lock-jaw.

I want to tell you, Hiram, that these fellows who edit the trade papers are men who have something more than just the theory of business. Either they have gone right down the line on store experience or they know where to find others who have had the practical experience and can tell about it. They put up a lot of money to publish a paper like this one and if you know anything about the game, you know you can't print bunk and stay in the business very long. Every mistake that slips into a trade journal brings letters right away from men who know.

Take it from me, what you read in your trade journal comes a doggone sight nearer to being the truth than what you pick up from the highbrow magazines edited by fellows who have never been west of the anthracite district and who think there isn't anything beyond the Hudson River but mail order houses and votes.

And that's that. Try reading trade papers and if you don't agree with me after a few months of it, I'll pay for your board a week at the American House and I'll buy a five-pound box of candy for Irene. I may buy the candy anyway.

Yours for biz,

O. HENRY HOFFMAN.

UNITED CIGAR DIVIDEND

Directors of the United Cigar Stores Company have declared an initial quarterly dividend of 1½ per cent. on the 6 per cent. cumulative preferred stock of the Company, payable August 1st to stockholders of record July 12th.

1926 CIGAR INDUSTRY

(*Continued from Page 12*)

on the part of those weaned away by the inferior grade of the nickel cigar of the war and post-war periods, and attract a proper quota of new smokers, most of whom, at the outset, must necessarily seek an economical smoking medium. In the expanding consumption of the five cent cigar, therefore, the industry sees a hopeful augury for the future. The advent of the machine with the quantity output, uniformity and economies it promotes has made the production of a good five cent cigar a feasible and profitable operation for the manufacturer.

"Receipts from tobacco taxes constitute an increasingly prolific source of revenue for the Government, due largely to the growing production of cigarettes which in the 1926 fiscal year yielded over 68 per cent. of the total tobacco revenues.

"The increase in revenue receipts from cigarettes is, of course, a reflection of the growth in consumption. Receipts from cigars show a decline for the 1926 fiscal year as a result of the reduction in taxes which went into effect in the last quarter of the fiscal year. The receipts from this source for the 1927 fiscal year will show a much more pronounced decline since the tax reduction was in effect throughout the whole of the period. Receipts from tobacco taxes in the 1926 fiscal year comprised over 13 per cent. of the total internal revenue receipts.

"Census reports for 1925 place the value of tobacco manufacturers at $1,091,000,981 as compared with $1,044,192,405 in 1923.

"The value added by manufacture increased from $528,327,425 in 1923 to $665,231,715 in 1925 whereas the cost of materials declined from $515,864,980 to $425,769,266. The number of wage earners was reduced from 146,337 in 1923 to 132,132, in 1925, reflecting the greater utilization of machinery and the concentration taking place in the industry."

CIGAR REGAINING POPULARITY IN ENGLAND

At the forty-second ordinary general meeting of the shareholders of John Hunter, Morris & Elkan, Ltd., held in London, England, a short time ago, L. Stanley Philips, chairman and managing director, in addressing the meeting, stated:

"There is no doubt we suffer from the competition of intensive cigarette advertising, and that the abnormal profits shown in the various balance sheets of the cigarette companies influenced the Chancellor of the Exchequer to still further increase the tobacco duty, for which we shall be penalised during the current year. I am glad to notice some indication that cigar smoking is gradually regaining its popularity; perhaps men are beginning to realise as they did in the past, that not only is the cigar the best form of smoking, but it is certainly a *man's* smoke; possibly this thought is influenced by the large increase of cigarette smoking amongst women. The essential feature in the production of cigars is quality, and I am satisfied that the well sustained demand for cigars of the 'Ramon Allones' brand is entirely due to the maintenance of their fine quality."

NEW CURRENCY CIGAR

Foil Wrapping keeps 'em fresh and makes new customers

5¢

It pays to display them

P. Lorillard Co., 119 W. 40th St., New York

TOBACCO TRADE ORGANIZATIONS

TOBACCO MERCHANTS ASSOCIATION OF UNITED STATES

JESSE A. BLOCH, Wheeling, W. Va.	President
CHARLES J. EISENLOHR, Philadelphia, Pa.	Ex-President
JULIUS LICHTENSTEIN, New York, N. Y.	Vice-President
WILLIAM BEST, New York, N. Y.	Chairman Executive Committee
MAJ. GEORGE W. HILL, New York, N. Y.	Vice-President
GEORGE H. HUMMELL, New York, N. Y.	Vice-President
H. H. SHELTON, Washington, D. C.	Vice-President
WILLIAM T. REED, Richmond, Va.	Vice-President
HARVEY L. HIRST, Philadelphia, Pa.	Vice-President
ASA LEMLEIN, New York, N. Y.	Treasurer
CHARLES DUSHKIND, New York, N. Y.	Counsel and Managing Director

Headquarters, 5 Beekman Street, New York City.

ALLIED TOBACCO LEAGUE OF AMERICA

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CHAS. B. WITTROCK, Cincinnati, Ohio	Vice-President
GEO S. ENGEL, Covington, Ky.	Treasurer
WM. S. GOLDENBURG, Cincinnati, Ohio	Secretary

THE NATIONAL CIGAR LEAF TOBACCO ASSOCIATION

NATHAN I. BIJUR, New York City	President
GORDON W. STEWART, Hartford, Conn.	Vice-President
MAURICE HARTMAN, Hartford, Conn.	Treasurer
HENRY FISHER, New York City	Secretary

NATIONAL BOARD OF TOBACCO SALESMEN'S ASSOCIATIONS

JAMES I. ROWEN	President
E. J. MULLIGAN	1st Vice-President
ALBERT FREEMAN	2d Vice-President
MAX BERLINER	Treasurer
SIDNEY CAHEN, 123 Liberty Street, New York City	Secretary

NEW YORK CIGAR MANUFACTURERS' BOARD OF TRADE

ASA LEMLEIN	President
SAMUEL WASSERMAN	Vice-President
ARTHUR WERNER, 51 Chambers St., New York City.	Secretary and Treasurer

WAITT & BOND

Blackstone

CIGAR

Extremely Mild

100% Havana Filler

"BEST OF THE BEST"

OPTIMO CIGARS — VERY MILD — VERY MILD

Manufactured by **A. SANTAELLA & CO.**
Office, 1181 Broadway, New York City
FACTORIES: Tampa and Key West, Florida

made good

LA PALINA
CIGAR

THE NETHERLANDS TOBACCO TRADE FOR 1926

Leaf

DURING the calendar year 1926 imports of leaf tobacco into the Netherlands amounted to 70,950,642 pounds, an increase of 5 per cent. over 1925, according to the official statistics of that country. The Dutch East Indies furnished 44 per cent. of the Netherlands leaf supply in 1926 and the United States 33 per cent. About 3,000,000 pounds of cigarette tobaccos were bought from Greece and Turkey; also Germany and Brazil furnished about 3,000,000 pounds each of other leaf.

Tobacco consumption in the Netherlands, as in most other countries, has been constantly increasing since the war. Leaf imports of the Netherlands for the past four years (1923-1926) have averaged 67,000,000 pounds compared with an average of only 57,000,000 pounds imported in pre-war years.

Leaf trade with the United States shows a gratifying increase during recent years; average American purchases during the period 1923-1926 amounted to nearly 21,000,000 pounds, an increase of 29 per cent. over the pre-war trade. Bright flue cured, dark fired Kentucky and Tennessee and Maryland tobaccos are the types reflecting the greatest pick-up in trade.

Tobacco Products

Through the accessibility of raw material produced in the Dutch East Indies and automatically sold in the Netherlands, the cigar industry up to the World War had come to be one of great importance in that country. Exports of cigars amounted to over 4,000,000 pounds annually and the industry furnished employment to thousands of people in the cities and small towns. Subsequent to the war, however, the Netherlands cigar industry fell heir to the ills affecting the industry in most all countries and exports dropped off by almost half, the decline amounting to 1,616,000 pounds annually during the past four years.

The principal market for Netherlands cigars is the Dutch East Indies. China, Argentina, the United Kingdom, and other countries buy small quantities, but nearly two-thirds of the cigar exports are absorbed by the East Indian Archipelago.

Strictly speaking, the Netherlands is an importer of cigarettes but the Netherlands cigarette industry has developed so much during the past few years that exports have borne a favorable relation to imports. The Netherlands buys cigarettes mainly from Egypt, the United Kingdom, and the United States. Imports during 1926 amounted to 421,078 pounds; exports were 348,327 pounds.

The Netherlands has a flourishing trade in smoking and chewing tobacco, exports in 1926 amounting to 13,000,000 pounds compared with 12,000,000 pounds in 1925 and 9,000,000 pounds in 1926. As in all other tobacco products, the Dutch East Indies are the most important buyers, taking two-thirds of the total exports in 1926. Germany and British West Africa take most of the remainder.

JUNE UNFAVORABLE FOR PENNSYLVANIA TOBACCO

The tobacco crop is late, not all plantings being completed by the first week in July. Cutworms are very active. Another reduction—though not so severe as in the past two years—has been made in the acreage, due to continued low prices, late planting and scarcity of good plants.

THE BREMEN TOBACCO MARKET DURING THE MONTH OF MAY, 1927

Imports of American Tobacco Decrease

IMPORTS of American tobacco into Bremen during May, 1927, showed a slight decrease, as compared with the corresponding month of the previous year, states American Consul J. Ernest Black in a report to the Department of State, released by the Tobacco Section of the Department of Commerce. Imports of seedleaf amounted to 1,291 hogsheads and 280 cases, while in the same month of 1926, 1,334 hogsheads and 120 cases of seedleaf were imported. Imports of tobacco from other parts of the world, on the other hand, showed an increase.

Market Conditions for American Tobacco

The market for Kentucky leaf was calm, as all buyers were awaiting the new crop. However, better business is expected, as so many buyers have delayed purchases pending examination of the new crop. A little more interest was shown for strong leaf of 1925. Old stocks have been thoroughly picked over. There was a strong demand for light colored, bright Virginia of good quality.

No change was reported concerning arrivals of dark Virginia, and sales were insignificant.

Ohio, Maryland, and Burley.—The position remained unchanged; little interest was shown for Burley tobacco, in spite of comparatively favorable prices for the bright and light grades of the new crop, which were suitable for German purposes. There was a slight demand for Ohio in the better grades, but no stocks were available for sale.

Kentucky Lugs.—There was a good demand for the old crop and sales could be effected. Prices remained stable, however, in spite of the light new crop. There were fair stocks of old crop Clarksville and Hopkinsville lugs in the hands of importers and dealers. Regardless of this, however, there will probably be a normal demand for these grades next autumn and winter, although it is believed that the 1926 crop will prove unsuitable in many cases due to its light body.

Seedleaf.—Small lots of reasonably priced Connecticut, shipped occasionally by American packers on consignment, sold quite readily, although the quantities were negligible. Interest was shown from time to time for Wisconsin, but there were no local stocks. Formerly Bremen was a good market for seedleaf, but shipments have become too irregular lately.

In general, the tobacco business during May was rather active, the demand being uniform for all kinds.

Imports from All Parts of the World

The total imports into Bremen from all parts of the world during May, 1927, were 37 per cent. more than in the corresponding month of 1926. The total quantity of tobacco imported during the month was 6,418,285 pounds, as compared with 4,730,330 pounds during May, 1926.

Market Conditions for Other Than American Tobacco

Brazil Tobacco.—The arrivals of the 1926 crop consisted in part of deliveries on contract. Sales were effected principally in the low price grades, whereas some sales were also made in grades of the best quality. There was considerable business in the old crop, and the arrivals of the new crop are reported to be satisfactory.

Domingo Tobacco.—The position remained unchanged; new arrivals are not due until June-July. It is stated that the new crop will be rather large, and buyers have taken up a waiting attitude.

(*Continued on Page 18*)

Classified Column

The rate for this column is three cents (3c.) a word, with a minimum charge of seventy-five cents (75c.) payable strictly in advance.

FOR SALE

SEVERAL ATTRACTIVE CIGAR LABELS WITH TITLE RIGHTS, large quantity of bands with each, including edging. Will sell very reasonable. Have also large quantity of new table mold presses; packer's table presses and large ten-mold presses, paste, cups, and one Universal Stripping Machine. Also several cigar press packing machines, binder cutters, and blank cigar box openers.

Have also some very fine table shorts scraps of quality for sale. Always on hand for immediate delivery. Samples mailed on request. Jacob Rich, 165 Water Street, New York City.

SITUATION WANTED

CIGAR FACTORY SUPERINTENDENT—Practical, trained with big company. A practical cigarmaker—hand-work, suction and fresh-work machines. Willing worker. Address Box 501, c/o "The Tobacco World."

WANTED TO BUY

JOB LOT CIGARS WANTED. ANY QUANTITY, ANY condition; wormy or dry. Send samples with lowest price and quantity and style of packing. J. B. Cigar Co., 35 South Third St., Philadelphia, Pa.

DISTRIBUTOR DESIRES JOB LOTS OF CIGARS—Any quantity, all classes. Cash proposition. Address full particulars c/o Box 503, "The Tobacco World."

The Tobacco World
Established 1881

VOLUME 47 JULY 15, 1927 No. 14

TOBACCO WORLD CORPORATION
Publishers
Hobart Bishop Hankins, President and Treasurer
Gerald B. Hankins, Secretary

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PRICE: United States, Canada, Cuba and Philippine Islands, $2.00 a year. Foreign, $3.50.

OUR HIGH-GRADE NON-EVAPORATING
CIGAR FLAVORS
Make tobacco mellow and smooth in character and impart a most palatable flavor
FLAVORS FOR SMOKING and CHEWING TOBACCO
Write for List of Flavors for Special Brands
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Tobacco Merchants' Association Registration Bureau, 5 Beekman Street NEW YORK CITY

Schedule of Rates for Trade-Mark Services Effective April 1, 1916.

Registration,	(see Note A),	$5.00
Search,	(see Note B),	1.00
Transfer,		2.00
Duplicate Certificate,		2.00

Note A—An allowance of $2 will be made to members of the Tobacco Merchants' Association on each registration.

Note B—If a report on a search of a title necessitates the reporting of more than ten (10) titles, but less than twenty-one (21), an additional charge of One Dollar ($1.00) will be made. If it necessitates the reporting of more than twenty (20) titles, but less than thirty-one (31), an additional charge of Two Dollars ($2.00) will be made and so an additional charge of One Dollar ($1.00) will be made for every ten (10) additional titles necessarily reported.

REGISTRATIONS

ONE O' MAC'S:—45,010. For all tobacco products. June 3, 1927. Petre Litho. Co., Philadelphia, Pa.

P. T. C.:—45,009. For all tobacco products. June 1, 1927. Pottsville Tobacco Co., Pottsville, Pa.

SEADROME:—45,011. For cigars. June 18, 1927. American Litho. Co., New York, N. Y.

BIG HOP:—45,012. For all tobacco products. June 14, 1927. Petre Litho. Co., Philadelphia, Pa.

HOP OVER:—45,013. For all tobacco products. June 27, 1927. Petre Litho. Co., Philadelphia, Pa.

TRANSFERS

FLOR DE MAXIM:—45,014 (Tobacco World). For all tobacco products. Registered May 3, 1913, by Heywood-Strasser & Voigt Litho. Co., New York, N. Y. Transferred to Welcher Bros., New York, N. Y., and re-transferred to Wm. W. Ravin, New York, N. Y., June 10, 1927.

GRAYBAR:—44,677 (Tobacco Merchants Association). For cigars, cigarettes and tobacco. Registered July 12, 1926, by Faber, Coe & Gregg, Inc., New York, N. Y. Transferred to Wm. A. Hollingsworth, New York, N. Y., June 23, 1927.

SPIRIT OF ST. LOUIS:—44,976 (Tobacco Merchants Association). For all tobacco products. Registered May 23, 1927, by American Litho. Co., New York, N. Y. Transferred to Mazer-Cressman Cigar Co., Inc., Detroit, Mich., June 21, 1927.

THE BREMEN TOBACCO MARKET

(*Continued from Page 17*)

Carmen Tobacco.—Arrivals were very small and, in consequence thereof, business was restricted. A good demand, however, existed for the better grades.

Havana Tobacco.—Old stocks of the 1925 crop having been almost exhausted, business was small. It is stated that the 1926 crop is of better quality, but smaller than the 1925 crop. An increase in prices is expected.

Sumatra Tobacco.—Business in general was slack, as the new crop has turned out to be a poor one, making it difficult for the manufacturers to select the proper grades.

Java Tobacco.—The new crop was in general rather expensive and not of uniform quality. The demand, however, in spite of these facts, was rather brisk.

China Tobacco.—Arrivals in China tobacco consisted of deliveries on former contracts.

Position of the Industry

Some of the leading local manufacturers stated that the position of the cigar industry has recently improved, but has not as yet reached the level of December, 1926. The smoking tobacco industry is at present very active. The cigarette industry is undergoing a severe crisis, caused by the tax policies of the Federal Treasury, which has now taken stringent measures to safeguard its enormous credits extended to this industry. Only an immediate revision of the cigarette taxes can prevent a catastrophe. According to the "Mitteilungen" issued by the "Deutsche Landwirtschafts-Gesellschaft," it is expected that the cultivation of tobacco in the southern part of Germany will be extended in order to produce an additional 9,000,000 pounds. Production above that amount would cause prices to drop and very likely lead to a reduction in the cultivation of tobacco in 1928. The amount produced in Germany dropped from 50,000,000 to 26,000,000 pounds in 1926, causing a certain shortage of German tobacco.

A. KAUFFMAN & BRO. INC.
YORK, PA.
ESTABLISHED 1893
MANUFACTURERS OF
CIGAR BOXES AND CIGAR BOX LUMBER
WE SPECIALIZE ON
GOLD LEAF WORK

STOCKS AND EXPORT TRADE OF GREECE

The tobacco trade of Greece during January, 1927, was active in the villages, and the American companies effected important purchases in the various districts of Macedonia, according to a report from American Consul Edwin A. Plitt to the Department of State and released by the tobacco section of the Department of Commerce. Toward the end of the month nearly all the tobacco of the new crop was sold, the unsold quantity representing only one-tenth of the crop.

The average prices paid were 20 to 30 per cent. higher than those of last year, which is due to the competition of offices buying for the account of German concerns, and the fact that American companies began to replenish stocks after a long period of inactivity.

In general, the situation of the various production districts is very satisfactory, and it is believed that the cultivation of tobacco will be greatly expanded since there is much available area suitable for tobacco plantation.

On January 31, 1927, the stocks in the Cavilla district were estimated to be as follows:

Tobacco Crops

Holders	*1920-1923 Pounds*	*1924 Pounds*	*1925 Pounds*	*1926 Pounds*
Amer. companies.	7,987	79,624	4,547,827	.....
Other companies.	951,261	1,734,229	5,957,517	14,947
Local industry ...	98,936	27,560	276,618	10,809
Merchants	702,941	1,424,299	2,744,855	67,071
Producers	.....	.....	.....	.....

The total exports of leaf tobacco from Greece during 1926 amounted to 121,967,673 pounds compared with 93,077,165 pounds in 1925 and 92,224,863 pounds in 1924.

BUYERS' GUIDE

CIGAR BOXES

NIC. ALTHAUS CO
MANUFACTURERS OF HIGH GRADE CIGAR BOXES
CEDAR SAW — SAND PLANING MILLS
LABELS, RIBBONS, CIGAR MAKERS SUPPLIES
TEL. ASHLAND 6343 ESTABLISHED 1875.
637-641 EAST 17 ST. NEW YORK.

F. BRECHT'S SONS
CIGAR BOXES
109 N. Orianna Street
PHILADELPHIA, PA.

Monroe Jarrett Sons
WOODEN CIGAR BOXES
TRADE *JARSO* MARK
Randolph and Jefferson Streets
Philadelphia, Pa.

CIGAR BOXES

Dependable service—Quality packages—to meet any requirement in the Wooden Containers for Cigars

The WOODEN package is the retainer of AROMA from Factory to Consumer

The Buckley Cigar Box Co., 24 Vine St., DESHLER, OHIO.
The Buckley Box Co., 1106 West Town St., COLUMBUS, OHIO.

PERFECT LITHOGRAPHY
CIGAR LABELS BANDS
American Box Supply Co.
2309 Russell Street Detroit, Mich.
Corner of Grattot Street
Exclusive Selling Agents For
THE CALVERT LITHOGRAPHING CO.

Colorgraphic
LABELS-BANDS-ADVERTISING
WINDOW TRANSPARENCIES
Quality Service
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Strong, Salt, Sweet and Plain Scotchs
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GEORGE W. HELME CO., 111 Fifth Ave., New York

SMOKE
DILL'S BEST
"It's A Mighty Fine Pipe Tobacco"
If your jobber is unable to supply you, write us direct and state size desired. Give us the name and address of your jobber.
10c 15c 25c 75c $1.50 SIZES
J. G. DILL CO. Richmond, Va.

Taking Hurdles

YOU CAN'T GET OVER UNLESS YOU HAVE A GOOD MOUNT

Are you sitting tight and pretty? Is there enough profit in your cigar trade to put you over the top?

YOU CAN'T GET ON WITHOUT IT

Today Manila is sending to the market beautiful, handmade, longfiller cigars that cannot be duplicated in workmanship for twice the price.

Characteristic of the standard Manila cigars at popular prices are exceptional mildness and a free burn, a joy to men who want to smoke a lot.

THERE IS MONEY IN MANILAS

Booklet, List of Importers and Factory Agents on Application

THE MANILA AD. AGENCY

C. A. BOND, Manager

15 William Street, New York City

AUGUST 1, 1927

VOLUME 47 — No. 15

THE TOBACCO WORLD

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The Rich Porto Rican Soil Is Responsible For This Free-Burning Leaf!

Every manufacturer recognizes the necessity of a free-burning leaf in all first-grade tobaccos.

Porto Rican leaf possesses this admirable quality. And the reason is readily shown by Government tests of the soil of this fertile island—it is found to be singularly free from chlorides, which produce a slow-burning leaf, and rich in magnesia, which has a decidedly favorable influence on tobacco quality.

This accounts for the increasing use of Porto Rican Tobacco, either exclusively in the filler or blended with other tobaccos, to meet the growing public demand for a good, MILD Cigar.

This free-burning leaf, full flavored and smooth, completely satisfies the ALL DAY demand of the American smoker. Admitted duty free it permits a better value at a lower price.

Write for booklet containing full information on Porto Rican Tobacco. Address your communications to

GOVERNMENT OF PORTO RICO

TOBACCO GUARANTEE AGENCY

1457 BROADWAY — *F. LINARES, Agent* — NEW YORK, N. Y.

PUBLISHED ON THE 1ST AND 15TH OF EACH MONTH AT 236 CHESTNUT ST., PHILA., PA.

WOODEN CIGAR BOXES INSURE QUALITY FROM MAKER TO SMOKER

Packing your cigars in WOODEN BOXES is identical with taking out "quality insurance" on your product.

This is because WOODEN BOXES preserve the original mellowness and flavor—absorb surplus moisture, but prevent over-dryness—and add to the cigars' aroma the natural fragrance of the wood.

More important still—WOODEN BOXES keep your cigars from being damaged. Smokers can see their size, shape and color at a glance and and select without handling.

After all nothing satisfies like a good cigar

The Best Cigars Are Packed in WOODEN BOXES

Volume 47 — Number 15

THE TOBACCO WORLD

Established 1881

A SEMI-MONTHLY

For the Retail and Wholesale Cigar and Tobacco Trade

$2.00 a Year — PHILADELPHIA, AUGUST 1, 1927 — Foreign $3.50

DIMITRINO & COMPANY SUES DUNHILL

New York City, July 16, 1927.

AN ACTION has been commenced in the United States District Court for the Southern District of New York by Dimitrino & Company, of Cairo, Egypt, manufacturers of the well-known Shepheard's Hotel and other brands of high grade imported cigarettes, represented in the United States by Mr. F. Dohrn, of 80 Pine Street, New York City, against Alfred Dunhill of London, Incorporated, also of New York City, to enjoin the Dunhill Company from using the word "Shepheard's" as a trade-mark for cigarettes made for it in this city.

According to the facts set forth by the plaintiffs in their complaint the trade-mark Shepheard's Hotel was first used by them in 1886. Cigarettes under this trade-mark were first sold in the United States in 1907, and since their introduction into this country have become exceedingly popular with that part of the discriminating public which smokes high grade, expensive, imported cigarettes.

In 1892 the plaintiffs secured the authorization of the owners of the Shepheard's Hotel situated in Cairo to use this trade-mark, but in 1922 the company which owns and operates the Shepheard's Hotel decided that it would like to make other arrangements for the manufacture of the Shepheard's Hotel cigarettes and commenced an action against Dimitrino in the Commercial Mixed Court of Cairo, to restrain them from using their Shepheard's Hotel trade-mark. The case was finally decided by the Mixed Appellate Court of Alexandria, Egypt, which held that Dimitrino & Company, were the owners of the Shepheard's Hotel trade-mark when used in connection with cigarettes and dismissed the action brought against them.

A great many of the jobbers and dealers who handle the Shepheard's Hotel cigarettes of Dimitrino & Company, and they include the leading jobbers and dealers in the country, order them by using only the word "Shepheard's," or "Dimitrino Shepheard's," or "Shepheard's Specials," or "Shepheard's Special Gold Tips," or even by specifying simply "Sheph." For this reason the plaintiffs allege that the trade and public are confusing the domestic Shepheard's cigarettes manufactured for Dunhill in New York City with the Shepheard's Hotel cigarettes of Dimitrino & Company.

According to the allegations in the complaint, Dunhill purchased the Shepheard's brand from E. P. Mesthene & Company, Incorporated, of New York City in October, 1925. The complaint also charges that the

(*Continued on Page 15*)

H. S. COLLINS PRESIDENT OF NEW UNION TOBACCO COMPANY

ACCORDING to information released for publication, Herbert S. Collins, well known as former vice-president of the United Cigar Stores Company, will be president of the newly chartered Union Tobacco Company, with David A. Schulte as chairman of the board of directors, and Charles A. Whelan, president of the United Cigar Stores Company, will be chairman of the executive committee.

It is the intention of the Union Tobacco Company to purchase from the American Tobacco Company the manufacturing rights for a number of high grade brands of cigarettes and to develop the sale of these brands through the Schulte Cigar Stores and the United Stores and their agencies, which will give them an immediate outlet through approximately five thousand cigar stores in this country.

It is also their intention to take over from time to time other brands of high grade cigarettes and to promote their sale through these outlets.

The Union Tobacco Company expects to spend approximately $10,000,000 in newspaper advertising within the next two years through two well-known advertising agencies.

NEW CHAIN FOR NEW YORK CITY

A new chain of cigar stores, known as the Stanley Cigar Stores has come into being during the past two weeks in New York City, and is causing considerable speculation as to the outlook for the new venture inasmuch as the new chain is backed by plenty of capital.

The new company was organized by the interests owning the Charles S. Cash chain of nut stores. Two stands in excellent locations in buildings in the busy section of the city are already in operation, and leases on several other good locations are under consideration.

GENERAL CIGAR COMPANY INCREASES EARNINGS THROUGH MACHINERY

The General Cigar Company through more extensive use of machinery and a larger volume of business lifted earnings for the half year to more than $3.25 a share on the common stock, from $1.81 a share for the same period of 1926. Heavy purchases of leaf tobacco at favorable prices last year also contributed to the bigger profit.

CIGAR BOX MANUFACTURERS HOLD EIGHTH ANNUAL CONVENTION

MORE than one hundred cigar box manufacturers and their wives and families gathered at the Ambassador Hotel, in Atlantic City, N. J., last week to attend the Eighth Annual Convention of the National Cigar Box Manufacturers' Association. The convention was held July 19th to 22nd, inclusive, and a most interesting business program was provided by the committee. Mayor Ruffu's personal representative welcomed the convention to Atlantic City and presented the key to the city, which was used with discretion. Hon. Harold B. Wells, delivered an address filled with sparkling wit and humor, which was greatly enjoyed, at the opening session on Wednesday morning. Following the annual address by the president, Harry W. Buckley, of Deshler, Ohio, George E. Macllwain, an internationally known economist delivered an address and also conducted an open forum for the benefit of those present. Other addresses during the three days' session were delivered by George C. Sherman, president of Sherman and Lebair, Incorporated, advertising agents, of New York City; and W. L. Churchill, also a widely known business economist.

An elaborate entertainment program was also provided as follows:

TUESDAY, JULY 19TH.

All Day—Get Acquainted With the World's Play Ground.

WEDNESDAY, JULY 20TH.

11.00 A. M. The ladies and members of their parties are cordially invited to attend the opening session of the Convention and to remain until the close of the address of the Hon. Harold B. Wells.

12.30 P. M. Ladies and members of their parties assemble promptly in the lobby on the ground floor of The Ambassador for transportation to Lu Lu Temple Yacht Club.

1.00 P. M. Luncheon at Lu Lu Temple Yacht Club. Cards.

4.30 P. M. Return to The Ambassador.

6.30 P. M. Ladies and gentlemen, and members of their parties assemble in the ground floor lobby for transportation to the Atlantic City Casino.

7.00 P. M. Shore dinner at the Atlantic City Casino. Dancing. (There is an intermission of one hour between 9.00 and 10.00 P. M., when the orchestra does not play.)

THURSDAY, JULY 21ST.

2.15 P. M. Matinee for the ladies and members of their parties at the Garden Pier Theatre. The show presented is "My Maryland."

6.45 P. M. For Everyone—Eighth Annual Banquet of the National Cigar Box Manufacturers' Association in the Venetian Room of The Ambassador. Music and dancing.

FRIDAY, JULY 22ND.

The day has been left entirely free for the ladies so that those who so desire may play in their own way at the World's Playground.

At the closing session on Friday afternoon all the officers of the Association were re-elected, and William

(*Continued on Page 18*)

BRITISH-AMERICAN TO OPERATE IN FAR EAST

THE BRITISH-AMERICAN TOBACCO COMPANY has completed arrangements with the Liggett & Myers Tobacco Company, whereby they will begin operations in the near future in the Far East featuring the brands of the Liggett & Myers Tobacco Company.

The British-American Tobacco Company acquired an interest in the concern incorporated some time ago known as the Liggett & Myers Tobacco Company, China, Limited.

The Imperial Tobacco Company, of Canada, will also handle the Liggett & Myers brands in that country.

CONNECTICUT FIELD DAY AUGUST 2ND

August 2nd has been set for the annual field day of the Connecticut Tobacco Experiment Station and also for the Summer Meeting of the New England Station. The meeting and outing will be held at Windsor, Conn., and, as usual, a large attendance is expected.

Inspection of the various farms and experiment plots will be conducted during the morning and a fine program of speakers has been provided for the afternoon. Luncheon may be purchased at the farms, or you may bring your own. Free lemonade will be provided.

GIRLS EMPLOYED BY GOVERNMENT MAY SMOKE AT DESKS

Women employes of the Marine Corps at Washington, D. C., have been extended the privilege of enjoying a cigarette while working at their desks, but up to the present time none of them have been observed taking advantage of the privilege.

It has been officially known for some time that the women employes have been slipping away from their desks occasionally and enjoying a secret puff, and adjutant inspector of the Marine Corps, Brigadier General Rufus H. Lane, after declaring he would rather have employes smoke in the open than in secret, posted the following order:

"Women in this office may smoke at their desks if they want to."

CONSUMPTION OF CIGARS AND CIGARETTES IN CUBA

Consumption of cigarettes in Cuba during May, 1927 increased by 10 per cent. while the consumption of cigars declined by 9 per cent. compared with May, 1926, according to data submitted to the Tobacco Section of the Department of Commerce by Trade Commissioner Merwin L. Bohan. Cigarette consumption during the month amounted to 30,082,953 packages; and cigar consumption amounted to 19,522,525 in number. Consumption of cut tobacco totaled 29,930 pounds, a slight increase over May, 1926.

SCHULCO COMPANY EARNINGS

Shulco Company, Incorporated, subsidiary of the Schulte Retail Stores Corporation, reports gross income from operations of $527,500 for the six months ending June 30th, 1927. Profit after miscellaneous expenses, interest on first mortgages and depreciation on buildings owned, of $248,780, applicable to interest on its outstanding 6½ per cent. mortgage sinking fund gold bonds.

450 to 500 Perfect Long Filler Bunches an Hour!

New

Outstanding Quality Features of the

MODEL T UNIVERSAL

1—Produces spongy, free-smoking bunches—the equal of hand work in every respect.

2—Fillers are blended by this machine in any proportion desired—or one type of filler only may be worked.

3—Any size or shape of bunch, and both right and left hand bunches, can be made on the same machine.

4—With two operators, it produces 450 to 500 uniform, spongy, free-smoking bunches an hour.

5—Can be used on mould work, or bunches can be rolled fresh by hand direct from the machine.

6—Adapted for use in conjunction with automatic rolling machines.

7—Sturdy and simple in construction—easy to operate and handle.

PRICE

$1750

F. O. B. NEWARK, N. J., U. S. A.
CASH, or TIME PAYMENT TERMS

Complete ready to run with individual motor, drive equipment and two chairs, as shown above.

MODEL T UNIVERSAL
Long Filler Bunch Machine
for High Grade Work

CIGAR manufacturers to whom we have demonstrated this new Model T Universal have been amazed at its speed and efficiency in producing uniform, free-smoking, long filler bunches.

Not only do they find that two operators can work one type of filler on this machine at the rate of 450 to 500 bunches an hour, but they find that two types of fillers can be blended just as easily with the same speed, accuracy and efficiency.

By blending the bunch mechanically the Model T Universal produces a much more even and accurate blend than is possible by hand or floor mixing.

Because of the tremendous savings in production costs, and its durable construction assuring long life, this machine will pay for itself within a very short period of time, thus assuring a much larger margin of profit to manufacturers of long filler cigars.

A demonstration will be arranged on your request. Write for circular giving complete information.

UNIVERSAL TOBACCO MACHINE CO.
40 East 34th Street, New York, U. S. A.
Factory: Newark, N. J., U. S. A.

PHILADELPHIA.

"OLD GOLD" SOON IN PHILADELPHIA

A THREE column advertisement in the daily papers of Philadelphia last week advised the smoking public to "Please Be Patient. It won't be long now before you'll have Old Gold, that new and better cigarette . . . 'not a cough in a carload.' "

The advertisement stated that the P. Lorillard Company has just acquired a new and magnificent cigarette factory, in full equipment, which will provide an additional twenty-five to thirty million Old Gold cigarettes a day in addition to the present production, and that very soon the Philadelphia dealers will have Old Golds in stock.

LOPEZ CIGAR COMPANY DAMAGED BY FIRE

A fire which occurred in the cigar factory of the Lopez Cigar Company at 1311 Sansom Street, seriously damaged the manufacturing quarters of the company and also the retail cigar store which was operated on the ground floor. The origin of the fire, which occurred on Saturday afternoon, July 16th, could not be determined.

The company, which manufactures the "Ruyera Lopez" cigar, has moved to new and larger quarters.

CONGRESS EARNINGS UP

Report of the Congress Cigar Company, Incorporated, for the quarter ending June 30th, 1927, shows net profits, after depreciation and all charges, but before Federal taxes, of $737,363, as compared with $652,511 for the same period of last year. After deducting the estimated amount for taxes the above earnings are equivalent to $1.82 a share on the 250,000 outstanding common shares of no par value, as against $1.59 for the same period of last year.

Earnings for the first six months of this year total $1,396,142 after all deductions, or equivalent to $3.44 a share as compared with $2.61 for the first six months of 1926.

NEW CIGAR COMPANY FOR DETROIT

Polcznski & Company, of 9311 Joseph Campau Avenue, Hamtramck, was recently incorporated to sell cigars and tobacco products. The company is capitalized at $10,000, with $6100 paid in in cash.

CIGAR BUSINESS SHOWS STEADY INCREASE

THE business of Yahn & McDonnell, cigar distributors of North Seventh Street, has been showing a steady increase each month this year over the same months of last year, and the month of June, 1927, showed the largest percentage of increase over the same period of last year of any month up to that time. The "Blackstone" and "Optimo" cigars continue to be the "best sellers."

Yahn & McDonnell have recently taken on for distribution in this territory the new "Everkeen" razor blade sharpener.

This wonderful little device operates on the magnetic principle, and it is a very easy matter to keep your razor blades in first class condition at all times by the use of the "Everkeen."

EISENLOHR HAS NEW DISPLAY CASE

Otto Eisenlohr and Brothers, Incorporated, manufacturers of the "Cinco" and "Henrietta" cigars now have a specially designed display case which is being offered to the retailers to be used in better display of the three sizes of the "Henrietta" cigar. The display case has three separate glass lids for each size of the "Henrietta" allowing the customer to choose his own cigars from the box, but the glass lids cannot be raised until the retailer releases the catch from the back of the case, thus protecting the dealer from dishonest persons. The case is very attractive and contains individual humidor so that the cigars may be kept in first class condition at all times, and should meet with no objections to being given a place on the top of the dealers counter or show case.

44 SALES CORPORATION MOVES

The distribution and sales offices of the 44 Cigar Sales Corporation, formerly located at 1236 Vine Street, has moved their offices to the newly purchased factory building of the Consolidated Cigar Corporation at Randolph and Jefferson Streets, although the manufacturing equipment will remain at the Eleventh and Wharton Streets building until the first of the New Year.

The Sales Corporation, is a subsidiary of the Consolidated Cigar Corporation and is the distributor of the "44," "Adlon," "Dutch Master" and other brands of the corporation. The Sales Corporation is under the very able management of Louis I. Levinson.

One of a Camel Cigarette series now running nationally in the magazines

Camel is as good as the sea is wide

BOUNDLESSLY deep is the quality of Camel. Its cool, smooth smoke is as tasty and fragrant, as restful and friendly as an ocean plunge. Modern smokers, educated by experience to the quality of tobaccos, have made Camel their favorite. In worktime and playtime, Camel is the most loyal smoking companion anyone ever had.

The choicest Turkish and Domestic tobaccos tell in the smoking. Expert blending has its part in making Camel the finished masterpiece of cigarettes. In creating Camels no cost or care is too great to make them the fittest and finest, regardless of price.

If you don't yet know Camels, you are invited to complete taste satisfaction. Camel is the smoking friend that will never fail you. It's first in this modern, particular age.

"Have a Camel!"

R. J. REYNOLDS TOBACCO COMPANY, WINSTON-SALEM, N. C.

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NEWS FROM CONGRESS AND FEDERAL DEPARTMENTS

FROM OUR WASHINGTON BUREAU 622 ALBEE BUILDING

A THOROUGH investigation of resale price maintenance in all its phases is to be undertaken by the Federal Trade Commission in the near future with a view to making a report to Congress, before which price maintenance bills have been pending for a number of years. The study will be under the general supervision of Dr. Francis Walker, chief economist of the commission.

"Resale price fixing presents probably the most perplexing question before the Federal Trade Commission and the trade and industrial associations today," it was declared at the commission in announcing the inquiry. "Conflicting decisions have been handed down by the courts. Among commercial leaders there is a sharp division of opinion as to the extent to which prices can and should be regulated. It is expected by the Federal Trade Commission that this investigation will go a long way toward clearing up these difficulties as this will be the first really comprehensive investigation of the subject undertaken.

"Resale price fixing is being widely discussed today through trade and industry. Back in 1916 a referendum of the Chamber of Commerce of the United States showed 74 per cent. of the votes cast in favor of legislation permitting resale price maintenance. Last year in a similar referendum 54 per cent. of the votes were for resale price maintenance laws. The commission today believes agitation for this kind of law making will continue.

"Studies of the effects, advantages and disadvantages of price fixing are now in progress in many parts of the world. Throughout the British dominions an organization known as the Proprietary Articles Trade Association seeks to stipulate what shall be the resale prices for the products of wholesalers, manufacturers and retailers and in each of these countries there is agitation as to what constitutes unfair practices in restraint of trade. Their problems are strikingly similar to those of trade and industry in the United States."

The commission many years ago recommended that Congress enact legislation permitting resale price maintenance under certain conditions of Governmental control, it is pointed out.

The investigation by the commission will be designed to bring out the advantages and disadvantages of resale price maintenance to competing manufacturers employing it and to other competing manufacturers, to competing wholesalers and retailers employing it and to other competing wholesalers and retailers, and to the ultimate purchasers; the costs, profits and margins of manufacturers and distributors and the prices to consumers on competing price maintained and non-price maintained goods and particularly the relation of advertising expenses to such costs, profits, margins and prices; the causes and motives for price cutting by distributors (a) in general, (b) below the total cost of the distributor, (c) below the purchase price paid by the distributors of goods; the justification for such price cutting, if any; the effect of price cutting on manufacturers, distributors and consumers particularly with reference to how far, if at all price cutting increases volume of business for a distributor and offsets the decreased profit per unit, how far, if at all, price cutting has eliminated manufacturers and distributors from business, and the effect of price cutting by distributors on the prices, profits and margins of manufacturers; the relation of resale price maintenance, if any, to the multiplication of distributors and, if such effect is found, the relation of this multiplication to the cost of marketing; and the character of the legislation, if any, which should be recommended to Congress.

Experts See Revolution in Tobacco Growing

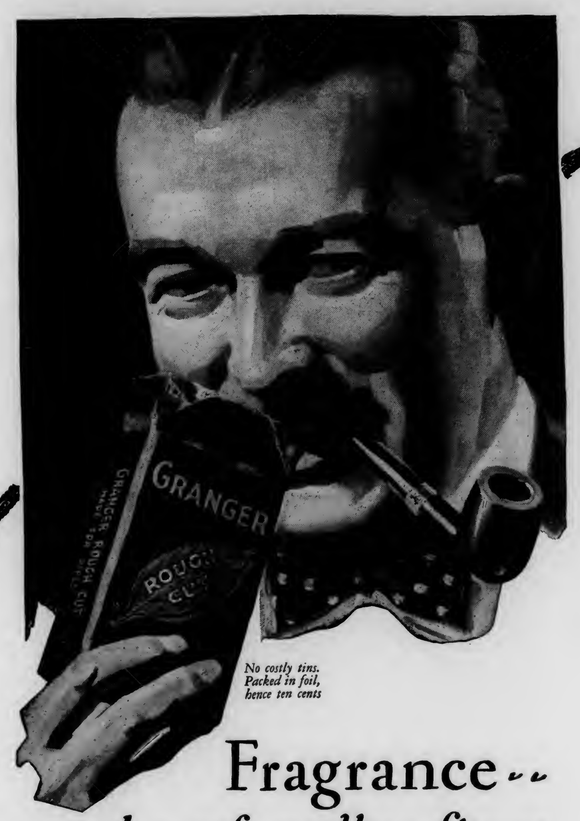
With cigarette consumption expanding at a terrific rate, a revolution in the tobacco-growing industry of the United States is foreseen by experts of the Department of Agriculture as tobacco farmers increase their efforts to meet the demand for cigarette tobaccos.

Because of the increased sales of cigarettes and the advanced foreign demand for cigarette leaf, it is stated, the acreage of bright flue-cured tobacco in 1927 has registered an increase of more than 15 per cent. over the acreage harvested in 1926, while most other types of tobacco show a decline, the acreage devoted to Burley being 25 per cent. less than last year, while One Sucker, a dark air-cured type, shows a decrease of 45 per cent., Green River a decrease of 23 per cent., and Virginis Sun Cured a decrease of 16 per cent.

The world-wide drift to the cigarette and the increasing production of dark tobacco in other countries has so reduced the outlet for American grown dark-fired tobacco that farmers in the Black Patch are turning to other crops, it is stated.

In the cigar leaf districts, the acreage of filler tobacco in Pennsylvania and the Miami Valley of Ohio and Indiana show decreases, while a slight increase is shown in Georgia and Florida. Of the binder types, Havana Seed in the Connecticut Valley and Wisconsin Southern show increases, while the Havana Seed of New York and Pennsylvania, the Broadleaf of the Connecticut Valley, and Wisconsin Northern have decreased. The net result of changes in binder districts is an increase of 1.2 per cent. All wrapper districts,

(*Continued on Page 14*)



GRANGER ROUGH CUT

in

THE SATURDAY EVENING POST

One of the half-page Granger Rough Cut advertisements appearing every other week in The Saturday Evening Post

Fragrance... *and a soft mellow flavor unmatched anywhere!*

In making Granger we ignored all the modern "hurry-up" processes for mellowing and sweetening tobacco. . . . We went back to a "slow-but-sure" method—an old tobacco secret, famous since the early seventies. "Wellman's Method," it's called. . . . It's costly and it's tedious, BUT—

it mellows tobacco *as nothing else can!*

GRANGER ROUGH CUT

Made for pipes and pipes only

GRANGER ROUGH CUT IS MADE BY THE LIGGETT & MYERS TOBACCO CO.

EUGENE M. HENOFER HONORED BY CIGAR BOX MANUFACTURERS

AT THE meeting of the Wooden Cigar Box Boosters' Club, held in Atlantic City, N. J., on Friday, July 22nd, Eugene M. Henofer, of that city, first vice-president and treasurer of the organization, was unanimously elected president.

The office of president became vacant due to the retirement from the wooden cigar box industry of Julius Tisch, former president of the organization and also former president of the Grand Rapids Cigar Box Company, of Grand Rapids, Mich., which was absorbed a few weeks ago by the Wadsworth-Campbell Box Company, of Detroit, Mich.

Mr. Henofer is the founder of the Wooden Cigar Box Boosters' Club and has been one of its active members since its inception in 1922.

As a token of the sincere feeling of appreciation held by the members of the industry for his untiring efforts on behalf of the wooden cigar box industry, he was presented with a magnificent grandfather's clock which strikes the "Whittington," "Westminster" and "Canterbury" chimes. A handsomely engraved memorial etched on a copper plate was attached to the clock.

CHANGES IN THE EXCISE TAX OF PORTO RICO

An act amending the Internal Revenue Law of August 20, 1925, approved by the Governor of Porto Rico on June 3, 1927, and effective from that date, has been received in the Division of Foreign Tariffs from Trade Commissioner H. P. MacGowan, San Juan.

The principal amendments of interest to the tobacco trade are a change in the basis for the assessment of the *ad valorem* taxes, increases in the tax on cigarettes, and the addition of prepared chewing tobacco to the list of articles subject to excise taxes.

Definition of "Ad Valorem." The phrase "ad valorem" is defined, under the amending act, to be exact market price in Porto Rico of the article at the time of its sale, use, consumption, or introduction into Porto Rico, according as to whether the tax is collected at the time of the sale, use, consumption, or introduction.

New Rates The following tables indicate the new rate of excise tax on cigarettes and chewing tobacco:

	Per 100 or fraction thereof
Cigarettes sold, transferred, used, consumed, or introduced into Porto Rico, the wholesale market price of which (not including fraction thereof the amount of internal revenue tax) does not exceed $2.00 per 1000	30 cents
Over $2.00 but not over $3.00 per 1000	40 cents
Over $3.00 but not over $4.00 per 1000	50 cents
Over $4.00 but not over $5.00 per 1000	60 cents
Over $5.00 but not over $6.00 per 1000	70 cents
Over $6.00 but not over $7.00 per 1000	80 cents
Over $7.00 per 1000	90 cents

(The rates formerly ranged from 30 cents per 100 or fraction thereof, on the value from $3.00 per 1000 to 80 cents per 100 or fraction thereof when the value was over $7.00 per 1000.)

	Per pound or fraction thereof
Prepared tobacco for chewing purposes, sold, transferred, used, or consumed in Porto Rico (Previously subject only to 2% sales tax)	$3.03

The Tobacco Industry

OUR annual survey of the tobacco industry containing recent data and statistics, together with comments on developments affecting the industry, is now ready for distribution.

Copy may be had upon request

CHAS. D. BARNEY & CO.

Members of the New York Stock Exchange

65 Broadway **New York**

Uptown Office: 647 Madison Ave., nr. 60th St.

CIGARETTE TAX SUPPORTS U. S. ARMY

ACCORDING to the "Boston Post":

Washington tells the country that the tax on cigarettes for the present fiscal year will amount to about $270,000,000. It may possibly solace the souls of those who hate the little rolls to reflect that the sum obtained by their consumption pays the total cost of the United States army for the year.

That the cigarette has grown tremendously in popularity the country over, no one can doubt. Dire predictions of years ago as to what they would do to the nation's health have not been fulfilled. Figures prove that the people are, in the mass, in better physical condition than they were in those past times. Medical men now generally agree that the use of the "fags" in sensible moderation hurts nobody.

It is difficult to realize that only a few years ago the sale of cigarettes was actually prohibited in some states and that not long ago Kansas repealed its law against them. The force of public opinion has seldom been more conclusively shown.

BAYUK CIGARS, INCORPORATED

Bayuk Cigars, Incorporated, for the three months ended June 30, 1927, reports surplus of $276,213, after all charges and dividends on preferred stocks, equal to $3.57 a share on the 77,404 shares of outstanding no par value common stock. This compared with surplus of $200,831 in the corresponding quarter of last year, equal to $2.60 a share on the 77,121 shares then outstanding.

For the six months ended June 30, 1927, on the basis of the quarterly statements, company shows surplus of $489,035, after all charges and preferred dividends, equal to $6.31 a share on the outstanding stock. This compared with surplus of $302,180, equal to $3.91 a share in the first six months of 1926.

UNITED STOCKHOLDERS APPROVE SPLIT

At a meeting of the stockholders of the United Cigar Stores Company, held July 18th, the meeting approved the split-up of the present common stock ($25 a share par value) into shares of $10 par value on the basis of two and one-half of the new shares for one of the old. The company has outstanding at present $48,929,963 in common stock of $25 par value out of the $60,000,000 authorized.

Belasco, Relating Advice to his famous actors about smoking, would tell you:

David Belasco
Dean of the
American Theatre

"The voice is to the actor what the chisel is to the sculptor. He must beware of dulling its qualities. Naturally I am vitally concerned about the voices of my players, so I always advise the one cigarette that I discovered many years ago that does not impair control of the subtlest vocal shadings or cause huskiness or harshness. I mean the 'Lucky Strike.' It is the player's best friend."

David Belasco

You, too, will find that Lucky Strikes are mild and mellow—the finest cigarettes you ever smoked, made of the finest Turkish and domestic tobaccos, properly aged and blended with great skill, *and* there is an extra process—"It's toasted"—no harshness, not a bit of bite.

"It's toasted"

No Throat Irritation - No Cough.

When in New York you are cordially invited to see how Lucky Strikes are made at our exhibit, corner Broadway and 45th Street.

G. W. HILL ENTERTAINS AT SECOND ANNUAL PARTY

GEORGE W. HILL, president of the American Tobacco Company, entertained over ninety-five executives of that company at his second annual party at his country home, Glenalla, on Tuesday, July 19th, where a most excellent luncheon was served. Following the luncheon the guests made their way to the "Blind Brook Country Club," where a golf tournament was played, and L. W. Davison, of the Purchasing Department, was declared the winner of the Lucky Strike cup. However, Mr. Davison must repeat his success next year in order to be the permanent holder of the trophy.

In the evening the guests were entertained by a clam bake at the Westchester Biltmore Beach Club, where an orchestra and singers were also provided to help while away the happy hours.

The party was voted a splendid success by the guests.

TOBACCO EXPORTS FROM PATRAS, GREECE, JANUARY-MARCH, 1927

On account of the longer time required for curing, the shipment of Grecian tobacco was much retarded during this season, states Consul Thomas D. Davis, State Department, in a report released by the Tobacco Section of the Department of Commerce. Exports of tobacco as a consequence were much larger than during the corresponding quarter of 1926. According to statistics furnished by the Chamber of Commerce, 3,765,000 pounds, valued at $1,043,604, were shipped from the port of Patras, compared with 2,274,000 pounds, valued at $478,901, shipped during the first quarter of 1926.

Exports of tobacco direct to the United States amounted to only 39,377 pounds, compared with 229,186 pounds for a corresponding period of 1926. These direct exports represent only a part of the total exports from Patras to the United States, since most of the tobacco from that district is shipped to Trieste, stored there, and exported to the United States according to the needs of the market.

LORILLARD TO MOVE BALTIMORE UNIT TO RICHMOND

According to information received, the P. Lorillard Company is contemplating moving their Baltimore production unit to the recently finished new factory in Richmond, Va., sometime during the month of August, where it will be included in the Whitlock branch of the company.

The Baltimore unit will occupy one entire floor in the Richmond factory and will add about four hundred employes to the Whitlock branch, which will bring the total number of names carried on the payroll at that plant at that time up to approximately four thousand names, and will make it probably the largest single cigar manufacturing unit in Virginia.

The P. Lorillard Company is reported to have added seven hundred new employes to the Richmond factory during the past three months, and more will be added during the week.

TOBACCO PRODUCTION IN EGYPT STILL UNSUCCESSFUL

THE QUESTION of permitting tobacco growing in Egypt was again discussed in the Egyptian Parliament during the middle of June, according to a report received in the Tobacco Section of the Department of Commerce from American Commercial Attache Joseph F. Hodgson. During the debate on the subject, the Minister of Agriculture read a report from the Imperial Institute of London regarding the quality and marketability of Egyptian-grown tobacco on the basis of specimens which had been submitted there for analysis. The report read as follows:

"Specimens of all the varieties of tobacco were sent to brokers and merchants in London with a view to obtaining the opinions of experts. They all declared that the tobacco had a good appearance, but was of poor quality for consuming purposes. They also declared that among the specimens sent there was not one variety which could seriously compete with Turkish-grown tobacco and which would suit the English market.

"The specimens in general show up well in color, but their combustibility is very poor. Furthermore, the taste and odor of this tobacco is in most cases disagreeable and differs completely from that of Turkish origin. The insufficiency of combustibility is due to the presence of large percentages of sulphate (sulphate of chlorite) and chlorite. With regard to the presence of sulphate it is probable that it comes from the Egyptian soil and is largely due to the sulphate of potash contained in the fertilizers used.

"An analysis of the local soil by the laboratory of the Ministry of Agriculture has revealed the presence of quantities of sulphate and chlorite greater than is necessary for the culture of tobacco. However, it has been impossible to establish even approximately the relation between the combustibility of the tobacco under examination and the composition of the soil and fertilizers employed.

"Experiments have shown that Egyptian tobacco is not of good quality, cannot be employed in the manufacture of cigarettes, is not suitable for the English market, cannot sustain the competition of ordinary Turkish tobacco, is not acceptable for the trade, and that if it were offered for sale would bring an exceedingly low price."

On the basis of the above report a considerable number of the deputies voiced their opposition to any further attempt to introduce tobacco growing in Egypt, giving as their reasons the poor quality of the tobacco as shown by the report and the financial dependence of the Egyptian Government on the customs receipts from imports of tobacco, which is one of the largest items in the government's revenue account. After considerable discussion it was decided that the Minister of Agriculture should be instructed to continue experiments in tobacco culture on government lands, but that no permits to grow tobacco should be granted to the population in general.

PHILIPPINE ISLANDS NOTE

The local leaf market was quiet during April but a considerable improvement was noted in exports, according to information received in the Tobacco Section from the Manila office of the Department of Commerce. Exports of leaf during April amounted to 5,318,000 pounds, of which 2,308,000 pounds went to Czechoslovakia. Cigar exports to the United States, April, amounted to 14,000,000 in number, about the same as for March but 3,000,000 less than during April of 1927.

AMERICAN BUSINESS IN FOG AS RESULT OF CONFLICTING COURT DECISIONS

New York, July 14.

RECENT court decisions and interpretations of the Sherman Law in regard to the right of producers and distributors to enter into contracts regulating resale prices have created a situation which interferes seriously with the progress of American industry and which can be remedied only by federal legislation, according to opinions expressed by members of the American Fair Trade Association who attended the thirteenth annual meeting of that organization held today at the Waldorf-Astoria Hotel. The association, which includes in its membership 225 of the country's largest manufacturers in addition to about 500 retailers and jobbers, has from the start been working to protect the public as well as the manufacturer and distributor through legislation authorizing standard resale prices. Leading members said today that they expect Congress to legislate on this subject at the next session. They pointed out that although resale price legislation has been slow in coming, the Pure Food Law, now regarded as one the most beneficent measures on the statute books, was achieved only after twenty-two years of continuous educational effort.

Charles H. Ingersoll, president of the association, in his address at the meeting, said "It is beyond comprehension that the amount of confusion and misunderstanding that now exists can continue much longer without causing the government to take some action." W. A. Ansley, chairman of the Committee on Cooperation, which includes forty-one of the largest national advertisers in the country manufacturing trade-marked goods, said that among the sufferers from present conditions are those manufacturers whose products are sufficiently prominent to make them a target for price-cutters who offer these trade-marked goods at cut rates as "leaders," thereby seeking to create the false impression that all their merchandise is sold at cut prices.

Discussing the legal situation in his annual report, Edmond A. Whittier, secretary-treasurer of the association, speaking of the recent decision by the Supreme Court in the American Tobacco Company case, said that the Supreme Court "has served notice on American business that it will make no attempt to clarify and reconcile such conflicting decisions as have been handed down in the past year in the Circuit Courts of Appeals in California, Ohio, and New York. In so doing it has furnished an unanswerable argument for legislative relief."

It was announced at the meeting that the Resale Price Bill introduced at the last session of Congress by Senator Capper, of Kansas, and Representative Kelly, of Pennsylvania, had been redrafted by a special committee of the House Committee on Interstate and Foreign Commerce and would be re-introduced at the opening of the next Congress.

Mr. Whittier also said that there were evidences of a concerted attack on nationally advertised products and upon national advertising as an institution, which attack is being promoted and financed by certain interests which are striving to promote their own unbranded goods at the expense of trade-marked nationally advertised merchandise. In this connection Mr. Whittier called attention to the emphatic endorsement of national advertising expressed by President Coolidge in his address at the annual meeting of the American Association of Advertising Agencies on October 27, 1926, in which the President declared that advertising is the life of trade and the foundation of enlarged production. The best evidence of the value and importance of national advertising, said Mr. Whittier, is the fact that the present period of unparalleled prosperity in American industry has been coincident with a marked increase in national advertising.

The officers of the association, all re-elected for the ensuing year, are president, Charles H. Ingersoll, of Montclair, New Jersey; vice-president, Dr. Lee Galloway, professor of commerce and industry at New York University, and secretary-treasurer, Edmond A. Whittier, New York.

REYNOLDS' TOBACCO BUSINESS GAINING

PURCHASE of 67,500,000 pounds of redried burley tobacco by R. J. Reynolds Tobacco Company from the Burley Tobacco Growers' Co-operative Association, while a large single transaction goes only a small way toward filling inventory requirements of the largest tobacco company in the country.

"Camel," the leading cigarette of the country, on which R. J. Reynolds concentrates its efforts in the cigarette field, will take this year around 120,000,000 pounds of tobacco. This is on the basis of three pounds of tobacco to 1000 cigarettes, and on an estimated output of around 40,000,000,000 Camels in 1927.

Three years ago the R. J. Reynolds brand constituted practically 60 per cent. of all cigarettes produced in the United States. Other brands have forged ahead rapidly since, notably some of the Liggett & Myers' products, but it is conservatively estimated that the Camel will represent a minimum of 40 per cent. of all cigarettes produced this year. Total domestic output should be between 98,000,000,000 and 100,000,000,000 cigarettes for the current calendar year at present rate of production.

The recent purchase of redried burley, which was from the 1924 and 1925 crops, included types suitable for chewing and smoking tobaccos as well as cigarettes. This calls attention to the fact that Reynolds is the leader in the manufactured tobacco field as well as in cigarettes. Products include "Prince Albert," at the top of the smoking tobacco line, and various brands of twist and plug tobaccos. Inventories carried by R. J. Reynolds' books at the close of 1926 totaled $99,154,109, against $97,168,844 at the end of 1925. These compared with inventories of Liggett & Myers totaling $88,546,283 at the end of 1926, and $72,764,283 for American Tobacco Company.

Earnings of R. J. Reynolds so far this year are in excess of the same period of 1926. Profits last year were $26,294,403, equivalent to $8.20 a share, on 3,200,000 shares of $25 par combined common Class B common stocks, against $25,221,579, or $7.44 a share in 1925. Common stocks were increased to 4,000,000 shares early this year by a 25 per cent. stock dividend, payable in B stock. It is estimated that earnings for the full year 1927 will be around or a little higher than $7 a share on the present outstanding combined common. The 1926 earnings were equivalent to $6.56 a share on the increased common stocks.

Paying out $5 in dividends on 4,000,000 common shares this year, R. J. Reynolds, on the basis of $7 estimated earnings, would be able to add $8,000,000 to surplus. Profit and loss surplus, standing at slightly over $50,000,000 at the end of 1926, and decreased to $30,000,000 by adjustment due to stock dividend, would thus approximate $38,000,000 at the end of 1927.—*Wall Street News.*

News from Congress

(*Continued from Page 8*)

however, show increases, the acreage this year being 22 per cent. greater than in 1926.

Porto Rican acreage, according to reports from the island's department of agriculture, shows an increase of 64 per cent. in filler tobacco, from 50,000 acres in 1926 to 82,000 acres this year, and an increase in shade-grown wrapper from 350 to 450 acres.

As a result of the situation, department experts here declare an unusual opportunity is offered growers to profit by giving more than ordinary care to the cultivation and curing of their tobacco. The types in which the principal reductions in acreage have been made are those where a condition of over-supply has existed. As a result of the low prices paid for the 1926 crops of most of these types several foreign countries came into the market and increased their takings. This fact should have the effect of reducing stocks of leaf in the hands of dealers and manufacturers, and in conjunction with the decreased production now in sight should result in improved prices for this year's tobacco. The department points out that high grade leaf will be at a premium when the next marketing season opens. Hence its recommendation that farmers give particular attention to their crop this year.

Hearings on Consolidated Case to Begin August 8

Hearings in the inquiry of the Federal Trade Commission into the acquisition by the Consolidated Cigar Company of New York of the stock of the "44" Cigar Company and the G. H. P. Cigar Company, Incorporated, will begin in New York August 8, it has been announced. .

Agents of the commission will take testimony regarding the acquisitions, and are particularly concerned as to whether they substantially lessen competition in commerce between the Consolidated and each of the acquired companies.

Further Tax Relief Probable at Next Session of Congress

The tax fight in the next Congress will center around the amount to which relief is to be limited, and there will be little controversy as to the taxes which are to be lightened or eliminated, it is indicated by statements issued by Senator Reed Smoot of Utah, chairman of the finance committee, and Senator Pat Harrison of Mississippi, prominent Democratic member.

Both Senators urge an extra session of Congress, to meet in October, for the purpose of enacting the tax legislation, declaring that otherwise it may not be possible to have the bill passed by March 15, 1928, when tax returns for the current year must be filed.

Three hundred million dollars continues to be the limit to which the Republicans are anxious to keep tax relief, while the Democrats, according to Senator Harrison, will ask for $500,000,000 on the ground that the entire surplus of the Government should be returned to the taxpayers.

Both Senators agreed that some relief should be given to payers of income taxes in the intermediate brackets, placed by Senator Smoot at between $24,000 and $64,000 and by Senator Harrison between $15,000 and $60,000. Both are also agreed that some relief should be given corporations, Senator Smoot standing for a cut to 12 per cent. and Senator Harrison wanting the rate made 11 per cent., as against the present rate of 13½ per cent. It is also agreed that the automobile and other "nuisance" taxes should be eliminated.

LIGGETT & MYERS TO INCREASE CLASS B STOCK

AT THE meeting on July 18th, stockholders of the Liggett and Myers Tobacco Company approved an increase in the class B common stock of the company of $34,149,800. According to the opinion prevalent in financial circles this is believed to be in preparation for a stock dividend by the company of probably at least twenty-five per cent.

The Liggett and Myers Tobacco Company showed the third largest earnings of the tobacco companies for the year 1926, and has more than doubled its undivided surplus since the year 1920. Net surplus at the end of 1926 was $47,818,268, while at the end of 1920 the figure was $22,390,335.

TOBACCO CROP IN ONTARIO

Opinions of expert observers indicate that the production of tobacco in Ontario in 1927 will exceed that of 1926, states Assistant Trade Commissioner Walter J. Donnelly to the Tobacco Section of the Department of Commerce. During the winter months a number of growers visited the Tobacco Experimental Station at Harrow, Ontario, to purchase seeds and obtain information about the practical problems connected with the output of tobacco.

New tobacco barns are being erected so as to provide sufficient curing space. The director of one of the experiment stations stated that most of the increased acreage will be taken up with burley and dark types of tobacco. The dark types lead in the percentage of the output sent to foreign markets.

It will be impossible to make satisfactory forecasts of the production until the latter part of August. Transplanting is being carried on at present (June 30, 1927).

FOREIGN NEWS NOTES

The Netherlands

On June 17, 1927, 20,661 packages of Sumatra tobacco were sold by auction according to a report from C. Garter, office of the commercial attache, to the Tobacco Section of the Department of Commerce. The results of these sales were very satisfactory and the prices realized were about twice as much as the estimates made before the auction took place.

Porto Rico

According to a report covering the last week in June, submitted to the Department of Commerce by Trade Commissioner H. P. MacGowan, business appears to be improving and further improvement is expected in July. Tobacco sales are gradually becoming more numerous but prices appear to be averaging considerably below those of last year. Sales are reported from 25 to 35 cents per pound. The Federal Land Bank thinks that thus far the average price has been about thirty cents, but commercial banks believe that twenty-six cents would be nearer the mark.

DIMITRINO SUES DUNHILL

(*Continued from Page 3*)

business of Dimitrino & Company, in their Shepheard's Hotel cigarettes has been seriously impaired with the placing of the domestic Shepheard's on this market and selling them at a price considerably under that at which the Dimitrino Shepheard's are sold, and that it has suffered damages to the extent of $100,000; and an accounting is asked of the profits made by Dunhill from the sale of its Shepheard's domestic cigarettes, in addition to the injunction prayed for.

The case involves the question of similarity of the Shepheard's Hotel and Shepheard's trade-marks and of the cigarettes themselves. There is no similarity, however, between the packages or containers in which the two brands are sold. The striking feature in the case is that the word "Shepheard's" in the Shepheard's Hotel trade-mark of plaintiffs is spelled in the very unusual way "Shepheard's," that is, with an *ea* in the last syllable, and that the spelling of the Dunhill Shepheard's trade-mark is identical.

Mr. Henry M. Wise, of Smyth, Wise & O'Connell, is counsel for Dimitrino & Company, and Mr. Otto Munk is appearing as counsel for Dunhill.

CANADIAN MANUFACTURERS WANT REDUCTION ON CIGARETTES AND CIGARS

The application made by the Imperial Tobacco Company of Canada (Ltd.), for a reduction in the stamp duty on cigarettees manufactured in Canada was indorsed by the cigar manufacturers, who asked for a lower duty on the raw leaf, also, and a reduction in the excise and sales taxes on cigars, reports Assistant Commercial Attache Lynn W. Meekins to the Department of Commerce. The reduction, if granted, would bring the taxes down to the level of 1913 and would cut the present rates almost in half. Cigarette manufacturers claimed that a reduction in the excise duty would result in increased revenue to the Government, as it would have a tendency to reduce smuggling.

It was also pointed out that the per capita consumption of cigarettes in Canada last year was 307.9 while in the United States it was more than twice that number. A reduction in the stamp duty from $6 to $3 per thousand would increase the consumption of Canadian cigarettes, decrease smuggling, and reduce the number of consumers who rolled their own. The result would be a large increase in revenue to the Government. A second hearing will be scheduled in the fall.

LORILLARD BUYS REYNOLDS' JERSEY CITY ABANDONED FACTORY

Announcement has been made that the P. Lorillard Company has purchased the cigarette manufacturing plant of the R. J. Reynolds Tobacco Company, located in Jersey City. This factory is fully equipped for cigarette manufacture and was recently vacated by the R. J. Reynolds Company when they moved this branch of their manufacturing to Winston-Salem, N. C., in order to concentrate as many of their manufacturing units as possible at one central point.

The Jersey City factory is said to be capable of producing from 25,000,000 to 30,000,000 cigarettes a day, and it is anticipated that Lorillard will immediately increase their production of cigarettes by this number in order to meet the demand for their brand.

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FACTORIES: Tampa and Key West, Florida

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LA PALINA

CIGAR

THE TOBACCO INDUSTRY OF GREECE, MACEDONIA AND THRACE

EXPORTS of leaf tobacco to the United States almost doubled during the first quarter of 1927 compared with the same period of 1926, states American Consul R. F. Fernald, State Department, in a report released by the Tobacco Section of the Department of Commerce. Important leaf exports were also made to Germany and Italy, but exports to the United States from January-March, 1927, amounted to 11,197,917 pounds valued at $9,398,669.

From growers, large quantities of tobacco were purchased for local warehousing principally by American companies, by the Italian Monopoly and by "Gregoriades and Evangelides" (important buyers for German manufacturers). It is estimated that total sales by growers in Greek Macedonia without Thrace amounted to 5,950,000 pounds, leaving on March 15 stocks of only about 4,455,600 pounds to be sold. Practically all of the 1925 tobacco in Macedonia and Thrace has left the growers' hands and also large quantities of 1926 growth.

Increased Crop for 1927. This unusual activity stimulated growers and it is reported that the area planted with tobacco during 1927 will be from 15 to 20 per cent. larger than that planted during 1926.

In Central and Western Macedonia it is expected that sowing of tobacco types known as "Smyrna" and "Samsoun" will materially increase. At the same time a larger area will be planted with "Basma." Seeds of the best types of tobacco have been distributed by the Office of Protection of Greek Tobaccos of Saloniki, and trials have been successful as regards improvement of quality of the product. Experts visit villages in order to demonstrate the best methods of growing tobacco.

In several villages the small plants to be transplanted were attacked by "peronospera" but measures are being taken to check the disease and it is not believed that the harm will be extensive.

Labor. On January 1, 1927, the law of insurance for tobacco pickers (manipulators or sorters) against unemployment, sickness, and old age, was enforced. In accordance with this law, tobacco sorters must pay 4 per cent. of their wages to the Protection of Tobacco Workers Fund to which is added 4 per cent. by employers. Trouble is foreseen on this score as very many of the workers do not wish to give up the 4 per cent. and are willing to forego the 4 per cent. of employers in order to receive the total wage.

The manipulation season with all laborers employed started toward the end of January. A large number of sorters had been without work since the previous September and a few cases of violence occurred in getting back to the jobs.

WISCONSIN VISITED BY HAIL

A large part of the tobacco-growing section of the State of Wisconsin was visited by a severe hail and wind storm on July 11th, and slight damage was done to growing tobacco, although serious damage was suffered by tobacco barns and other buildings in the path of the storm. The section visited by the storm was bounded by Richland Center and Camp Douglas on the east to the lake, and southeast to the State line.

The estimate of the State Department of Agriculture for the 1927 tobacco crop is 32,200 acres planted this year, as against 29,000 acres last year.

TOBACCO ACREAGE IN QUEBEC PROVINCE (1927)

THE Department of Agriculture of the Province of Quebec reports that there is a slight increase in the acreage of tobacco this year. The total will probably reach 10,000 acres as compared with 9808 acres in 1926, states American Consul Harry M. Lakin, State Department, in a report released by the Tobacco Section of the Department of Commerce. About 5000 acres are devoted to cigar tobacco, 3000 acres to large pipe tobacco, and 2000 acres to small pipe tobacco. According to the same report, the provincial department is making an effort to extend the culture of exportable varieties.

Tobacco-growing District—Some tobacco is grown in the Lake St. John region, but the commercial producing area is situated near the City of Montreal. Greatest concentration of commercial production is found in Rouville County.

Varieties Grown—Tobacco grown in Quebec is roughly classed as (1) cigar leaf and (2) rough cut pipe smoking. The second class may be further subdivided into large and small types. In each category there have been many varieties planted. In referring to this matter the Tobacco Division of the Department of Agriculture warned that at present there are produced in Quebec too many widely different varieties of tobacco and recommended that not more than two varieties in each type be considered as standard, and that growers limit themselves to the production of these varieties throughout every Quebec tobacco-growing district.

FRENCH TOBACCO MONOPOLY TO GRANT CREDIT TO RETAIL SHOPS

On June 28, at a meeting of the directors of the autonomous committee now controlling the tobacco monopoly, a plan was adopted which will provide for financing sales through retail shops, states Trade Commissioner David S. Green in a report to the Tobacco Section of the Department of Commerce. This action was prompted by the general belief that the retail shops do not have funds sufficient to permit them to stock up with all monopoly products, and display them to the best advantage. Details of the plans are carefully guarded.

The director of the tobacco monopoly reported at this meeting that gross revenues of the monopoly during the first five months of this year exceeded by 403,000,000 francs those of the same period of 1926, and by 31,000,000 francs the estimates made at the end of 1926 for sales during those months of the present year. The estimate which was made for sales through the year 1926 was 3,500,000,000 francs.

BRITISH-AMERICAN MAY MARKET "OLD NORTH STATE" CIGARETTES HERE

According to rumors afloat, the British-American Tobacco Company is preparing to enter the American cigarette market in the near future with a blended popular-priced cigarette.

The consensus of opinion seems to be that the new brand will be called "Old North State," one of the brands formerly put out by the Brown & Williamson Tobacco Company, which company was acquired by the British-American a short time ago.

Classified Column

The rate for this column is three cents (3c.) a word, with a minimum charge of seventy-five cents (75c.) payable strictly in advance.

FOR SALE

SEVERAL ATTRACTIVE CIGAR LABELS WITH TITLE RIGHTS, large quantity of bands with each, including edging. Will sell very reasonable. Have also large quantity of new table mold presses; packer's table presses and large ten-mold presses, paste, cups, and one Universal Stripping Machine. Also several cigar press packing machines, binder cutters, and blank cigar box openers.

Have also some very fine table shorts scraps of quality for sale. Always on hand for immediate delivery. Samples mailed on request. Jacob Rich, 165 Water Street, New York City.

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The Tobacco World

Established 1881

VOLUME 47 AUGUST 1, 1927 No. 15

TOBACCO WORLD CORPORATION
Publishers
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Gerald B. Hankins, Secretary

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Note A—An allowance of $2 will be made to members of the Tobacco Merchants' Association on each registration.

Note B—If a report on a search of a title necessitates the reporting of more than ten (10) titles, but less than twenty-one (21), an additional charge of One Dollar ($1.00) will be made. If it necessitates the reporting of more than twenty (20) titles, but less than thirty-one (31), an additional charge of Two Dollars ($2.00) will be made and so an additional charge of One Dollar ($1.00) will be made for every ten (10) additional titles necessarily reported.

REGISTRATIONS

A & C:—45,015. For all tobacco products. June 30, 1927. American Cigar Co., New York, N. Y.

A y C:—45,016. For all tobacco products. June 30, 1927. American Cigar Co., New York, N. Y.

LI & DY:—45,017. For cigars. June 30, 1927. State Cigar Co., Milwaukee, Wis.

WAYBURN:—45,018. For cigars. July 5, 1927. Somerset Cigar Co., Somerville, Mass.

PSYCHOLOGY:—44,019. For cigars. May 16, 1927. Houston Cigar Factory, Inc., Dothan, Ala.

CHARTRAN:—44,020. For cigars. July 5, 1927. Wm. W. Ravin, New York, N. Y. (This certificate is issued upon presentation made to us that the trade-mark or trade-name herein specified, though apparently not heretofore registered in any of our Affiliated Bureaus, has been acquired by the registrant by a transfer from the Paramount Cigar Co. of N. Y., Inc., New York, N. Y.)

SPIRIT OF PHILADELPHIA:—45,025. For all tobacco products. July 8, 1927. El Ruby Cigar Co., Philadelphia, Pa.

FLORIVANA STRAIGHTS:—45,027. For all tobacco products. July 9, 1927. Consumers Cigar Factory, St. Petersburg, Fla.

CANADA DRIPPING:—45,028. For all tobacco products. July 16, 1927. East Prospect Cigar Co., East Prospect, Pa.

SPIRIT OF HAVANA:—45,029. For all tobacco products. July 22, 1927. The Moehle Litho. Co., Inc., Brooklyn, N. Y.

TRANSFERS

ALCALA:—10,861 (Tobacco Record). For cigars. Registered September 3, 1891, by Geo. Schlegel, New York, N. Y. Through mesne transfers acquired by Dingman-Van Dyke & Co., San Francisco, Cal., and re-transferred to Dingman Alexander Co., San Francisco, Cal., July 11, 1927.

VALMONT:—20,987 (U. S. Tobacco Journal). For cigars. Registered February 5, 1899, by J. A. Rigby, Mansfield, Ohio. Through mesne transfers acquired by Dingman-Van Dyke & Co., San Francisco, Cal., and re-transferred to Dingman Alexander Co., San Francisco, Cal., July 11, 1927.

LA PORTOLA:—(Registration Bureau of Tobacco.) For cigars, cigarettes and tobacco. Registered April 27, 1909, by Edward Wolf Co., San Francisco, Cal. Through mesne transfers acquired by Dingman-Van Dyke & Co., San Francisco, Cal., and re-transferred to Dingman Alexander & Co., San Francisco, Cal., July 11, 1927.

EL VAL LEAU:—42,753 (Tobacco Merchants Association). For smoking and chewing tobacco, cigars and cigarettes. Registered July 27, 1922, by Valleau Dingman & Co., San Francisco, Cal. Transferred to Dingman-Van Dyke & Co., San Francisco, Cal., and re-transferred to Dingman Alexander Co., San Francisco, Cal., July 11, 1927.

TOPSTONE:—29,948 (Tobacco World). For cigars, cigarettes, cheroots and stogies. Registered March 25, 1914, by E. Waegemans & Son, Bridgeport, Conn. Transferred to Alphonse Waegemans, Bridgeport, Conn., and re-transferred to E. Waegemans & Son, Inc., Bridgeport, Conn., July 8, 1927.

MARY JAMISON:—43,077 (Tobacco Merchants Association). For cigars, cigarettes and tobacco. Registered March 3, 1923, by F. M. Howell & Co., Elmira, N. Y. Transferred to J. S. Candee, Buffalo, N. Y., and re-transferred to McCabe Bros., Lackawanna, N. Y., July 31, 1926.

GERDA:—12,302 (Trade-Mark Record). For cigars. Registered December 29, 1892, by Louis C. Wagner & Co., New York, N. Y. Through mesne transfers acquired by J. A. Guedalia, New York, N. Y., and re-transferred to Berkowitz & Heyman, New York, N. Y., June 1, 1927.

RITZ:—(Tobacco). For cigarettes. Registered February 11, 1916, by A. H. Sonnenberg, New York, N. Y. Transferred to Hyman Hirsch, New York, N. Y., January 15, 1923.

FOUR SOLID CARLOADS OF "ROCKY FORD" SHIPPED TO NEW YORK CITY

THE P. LORILLARD COMPANY, manufacturers of the "Rocky Ford," a good cigar selling for five cents, recently made what is believed to be the largest single shipment of one brand of cigars ever made in this country to the Metropolitan Tobacco Company, of New York City.

The shipment consisted of four solid carloads of "Rocky Ford" cigars.

The P. Lorillard Company states that the success of the "Rocky Ford" brand in New York City as well as in other sections of the country where it has been offered for sale, has been remarkable.

CIGAR BOX CONVENTION

(Continued from page 4)

N. Leschey, of the Leschey-Myers Cigar Box Company, of Hanover, Pa., was elected a director to succeed Harry Sprenkle, of the Merchants Cigar Box Company, Dallastown, Pa., who resigned, and George Knostman, of the Superior Cigar Box Company, Minster, Ohio, was elected a director to succeed Julius Tisch, of the Grand Rapids Cigar Box Company, Grand Rapids, Mich., who resigned on account of his withdrawal from the cigar box industry.

A resolution favoring the development of mergers and consolidations among cigar box manufacturers, and providing for the appointment of sectional committees to work toward that end was adopted by the convention, as was also one providing for the appointment of a permanent committee to investigate all new mechanical equipment brought out for the fabrication of wooden cigar boxes, and to make a report of each investigation to the proper official of the association.

Niagara Falls, Canada, was selected as the meeting place for the Ninth Annual Convention, to be held sometime during the month of June, 1928.

DAVE MORRIS RETURNS TO NEW YORK AFTER EXTENDED PACIFIC COAST TRIP

David F. Morris, associated with Charles A. Bond, as tobacco agents in the United States for the Philippine Government, with headquarters at 15 William Street, New York City, has returned from an extended trip through the middle west and the Pacific Coast region.

Mr. Morris reports that the demand for Manila cigars is showing a steady increase throughout the territory visited by him, and that he noticed an increasing tendency among the younger generation toward the smoking of cigars.

"LUCKY STRIKE" SALES INCREASE

The American Tobacco Company, through concentrating their advertising efforts on their "Lucky Strike" cigarette, are reported to have increased their sales on this popular brand approximately thirty per cent. during the first six months of this year over the corresponding period of last year.

As a result of this increase in the sale of "Lucky Strikes" it is anticipated that the sales of the American Tobacco Company will exceed those of last year, when they established a record of $22,499,648.

BUYERS' GUIDE

CIGAR BOXES

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If your jobber is unable to supply you, write us direct and state size desired. Give us the name and address of your jobber.

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Taking Hurdles

YOU CAN'T GET OVER UNLESS YOU HAVE A GOOD MOUNT

Are you sitting tight and pretty? Is there enough profit in your cigar trade to put you over the top?

YOU CAN'T GET ON WITHOUT IT

Today Manila is sending to the market beautiful, handmade, longfiller cigars that cannot be duplicated in workmanship for twice the price.

Characteristic of the standard Manila cigars at popular prices are exceptional mildness and a free burn, a joy to men who want to smoke a lot.

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VOLUME 47 — No. 16

THE TOBACCO WORLD

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And year after year sees the increasing use by manufacturers of Porto Rican Tobacco, for its free-burning, smooth, pleasantly aromatic leaf used exclusively in the filler or blended with other tobaccos gives that decided "Havana" flavor without that full "Havana" strength.

No tobacco in the world combines so many essentials to a GOOD MILD Cigar as Porto Rican.

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The Government of Porto Rico, as a protection for all buyers of its genuine native tobacco, requires that a Guarantee Stamp be affixed to all tobacco or tobacco products originating in Porto Rico. Look for these stamps in all your purchases.

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1457 BROADWAY — *F. LINARES, Agent* — NEW YORK, N. Y.

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This is because WOODEN BOXES preserve the original mellowness and flavor—absorb surplus moisture, but prevent over-dryness—and add to the cigars' aroma the natural fragrance of the wood.

More important still—WOODEN BOXES keep your cigars from being damaged. Smokers can see their size, shape and color at a glance and and select without handling.

After all nothing satisfies like a good cigar

The Best Cigars Are Packed in WOODEN BOXES

Volume 47

THE TOBACCO WORLD

Number 16

Established 1881

A SEMI-MONTHLY

For the Retail and Wholesale Cigar and Tobacco Trade

$2.00 a Year | PHILADELPHIA, AUGUST 15, 1927 | Foreign $3.50

UNION TOBACCO COMPANY TAKES OVER AMERICAN BRANDS

THE lately organized Union Tobacco Company, has acquired control of "Melachrino," "Sweet Caporal," "Herbert Tareyton," "Omar," and "Blue Boar" brands of cigarettes, from the American Tobacco Company, as well as a brand of cigarette papers and several brands of plug and smoking tobaccos, and it is expected manufacture of these brands will be undertaken by the new owners within the next thirty days.

By relieving the American of the manufacture of these brands it will be possible for the American to concentrate on its present leaders, and at the same time will give the new Union Company a foothold in the manufacture of the higher grade brands. Mr. Whelan states that there is a "floating" consumption of approximately 34,000,000 cigarettes a day that could be concentrated into a few of the brands, most of which will be manufactured by the Union Company.

At the organization meeting held a short time ago C. A. Whelan was named Chairman of the Executive Committee, and D. A. Schulte, Chairman of the Board of Directors. G. J. Whelan was elected president of the Company and H. S. Collins, vice-president. Louis Goldfogle was elected treasurer, and Julian Wattley secretary but not a member of the Board of Directors.

According to Mr. Whelan, "The New Company can command as a retail outlet channel the combined stores of the United Cigar Stores Company and the Schulte Stores Company and their agencies numbering in all approximately five thousand. It also can command the experience and business resources of the most prominent men in the tobacco industry and will start operations with excellent financial and executive backing and a larger volume of business than the Tobacco Products Corporation had when it leased its plants."

PRODUCTION PROSPECTS IN CUBA, 1926-27

The production of tobacco in the Province of Pinar del Rio during 1926-27 amounted to 262,596 bales and 11,252,483 bundles, reports Trade Commissioner Merwin L. Bohan to the Tobacco Section of the Department of Commerce quoting Cuban press notices. Production is below that of the 1925-26 season which amounted to 328,514 bales and 15,678,112 bundles.

According to a survey made by the Provincial Government of that Province the crop is of better quality this year even though the production is somewhat smaller. Producers in the Province are more hopeful as they feel the new Spanish Treaty will substantially increase prices.

CHARGES AGAINST THE CONSOLIDATED CIGAR CORPORATION REDUCED

FOLLOWING a hearing before the Examiner for the Federal Trade Commission, charges against the Consolidated Cigar Corporation of violating the Clayton anti-trust act were reduced last week to a question of whether cigars of different prices are in competition with each other.

An answer filed with the Federal Trade Commission by the Corporation admits that it purchased stock in the "44" Cigar Corporation and the G. H. P. Cigar Company, but that it also bought the physical assets of the "44" Company, which automatically reduces the charges one-half, since the section of the Clayton act under which the charges were brought applies to restriction or elimination of interstate competition through stock ownership alone. As to the G. H. P. Company, the Consolidated contends that the two companies produce cigars in different price ranges, and therefore, there had been no competition to restrict or eliminate.

E. G. Meyer, president of the General Cigar Company, who testified at the hearing as one of four witnesses called, expressed the view that there is competition in so far as smokers can be educated to smoke nickel cigars or higher priced ones. He also stated that there had been a distinct drop in the demand for higher priced cigars in the last five years, which was peculiar "for after Vice-President Marshall said 'What this country needs is a good 5-cent cigar' the demand for higher priced cigars began to increase."

"LINDY" OBJECTS TO BEING HELD UP AS A MODEL BY THE ANTI-BACS

Colonel Charles A. Lindberg, better known as "Lindy" since his wonderful New York-Paris flight, has fallen from the good graces of some of the organizations in this country who have been holding him up as an example to the young people of the country because he didn't smoke.

At a banquet held in his honor in Cincinnati last week, the Colonel nonchalantly smoked a cigarette. The smoking was said to have been the outcome of an incident in which "Lindy" told his "pal," Philip Love, "I won't be played for a tin saint," after he learned that a national women's organization was sending out circulars calling on the youth of the country "to follow 'Lindy's' example and abstain from cigarettes."

The Colonel carried his first smoke off in his characteristic manner, handling his cigarette so skillfully as to attract no attention.

JUNE PRODUCTION FIGURES HELD UP

A BULLETIN received from the Tobacco Merchants Association of the United States explains the lateness of the cigar production figures as furnished by the Internal Revenue Department for the month of June, as follows:

Many of our members are undoubtedly anticipating the receipt of our usual monthly Tobacco Barometer Supplement, which ordinarily would have been issued before this.

Realizing that interest in this month's figures is particularly keen for the reason that they will cover the month of June and complete the figures for the fiscal year 1926-1927, we are taking this means of announcing that *there will be a delay of a month or so in their publication.*

This delay occurs every year, and is due to the established policy of the Internal Revenue Bureau to withhold the *June* figures pending the issuance of the Preliminary Report of the Commissioner of Internal Revenue for the complete fiscal year (ending June 30, 1927) generally issued in September.

We are, of course, making every possible effort to secure the June figures as quickly as possible, and it is perhaps unnecessary to state that just as soon as they are available, our usual statement will be issued with all due promptness and dispatch.

STOCKS OF LEAF TOBACCO SHOW SLIGHT DECREASE

According to statistics furnished by the Department of Commerce, Bureau of the Census, the total amount of leaf tobacco held by manufacturers and dealers on July 1, 1927, was 1,844,462,252 pounds as compared with 1,868,295,582 pounds held on July 1, 1926.

Chewing, smoking, snuff, and export types held was 1,371,003,262 pounds on July 1, 1927, as against 1,372,437,778 pounds held on July 1, 1926. The amount of cigar types held on July 1, 1927, was 372,757,887 as against 424,460,210 for the same date in 1926.

These figures represent the quantity of leaf tobacco reported as held by manufacturers who manufactured during the preceding calendar year more than 50,000 pounds of tobacco, 250,000 cigars or 1,000,000 cigarettes, and that held by all registered dealers in leaf tobacco, as well as all imported leaf tobacco in United States bonded warehouses and bonded manufacturing warehouses.

The quantity of imported types on hand July 1, 1927, was 100,701,103 pounds as against 71,397,594 on July 1, 1926.

CONSOLIDATED EARNINGS

Report of the Consolidated Cigar Corporation shows net income of $1,280,614 for the six months ended June 30, 1927, as against $788,614 for the first six months of 1926. Net income for the second quarter of 1927 was $756,985 as against $461,649 for the same period of 1926.

WAITT & BOND DIVIDEND

A dividend of thirty cents a share on the Class A stock and twenty-six cents a share on the Class B stock has been declared by the Board of Directors of Waitt & Bond, Incorporated, manufacturers of "Blackstone."

PIPE LOVERS WRITE COPY FOR NEW TOBACCO CAMPAIGN

JUST as the pessimists of the trade with many mournful shakes of the head were resigning themselves to the idea that nothing new could be done in tobacco advertising, something very new indeed broke loose in Charleston, West Virginia.

"Who is the politest man who ever got his head cut off?" inquired a double column "teaser" advertisement in the Charleston papers of July 20. One guess was as good as another and the citizens of Charleston did a lot of guessing.

"Who was drenched in perfectly good beer because his servant thought he was on fire?" Ah! now we're getting closer.

"Who discovered how good a pipe can be?" Who? Sir Walter Raleigh, of course!—and on July 26 the clever guessers congratulated themselves on seeing in the morning papers a portrait of Sir Walter Raleigh with pipe, Elizabethan ruff, doublet and everything, and the announcement that he was arriving the next day at twelve o'clock noon.

An open "LaSalle" touring car with Sir Walter Raleigh himself in full costume perched on the back seat, rolled into town behind the blare of a brass band—and Charleston saw the launching of the most novel and interesting tobacco campaign that we have had in a long, long while.

"Here comes Sir Walter Raleigh who discovered how good a pipe can be!" shouted a five-column advertisement in both morning and evening papers.

The throttle is now wide open and the Sir Walter Raleigh campaign is in full swing. Window displays and billboards chant the slogan, while newspaper advertising features a special introductory offer of three tins for a quarter. Meanwhile Sir Walter Raleigh in full costume, stationed on prominent street corners bearing a silver bowl of tobacco, offers a fragrant pipeful to all comers.

This in itself would be enough for a campaign one would think, but it is only the beginning. On August 9 full pages announce the opening of the great Sir Walter Raleigh Pipe Contests. "Who will swap a pipe line for a costly pipe?" runs the headline of an advertisement featuring pipe prizes totaling nearly $400 in retail value offered for the best letters from pipe lovers telling the story of their favorite pipe—its miraculous adventures and why it is the best pipe that ever wreathed a fragrant cloud around a pipe lover's head.

The contest runs ten days with continuously mounting interest stimulated by three column advertisements every other day featuring a free tin of Sir Walter to every man who sends in a letter. The contest judges include the mayor, the editors of the *Charleston Gazette* and the *Charleston Mail*, and the presidents of the Rotary, Kiwanis and Lions Clubs. During the ten days of the contest, the prizes are displayed in the window of a prominent merchant. Meanwhile old-fashioned Elizabethan handbills announcing the contest in screaming blackface are distributed by all the retail tobacconists.

On August 19th the contest ends and a five-column advertisement announces the winners. Now the campaign is on in earnest and the *pipe lovers of Charleston have themselves supplied the copy.* For the next three weeks the Sir Walter Raleigh advertising features the prize winning letters at the rate of two a

(*Continued on Page 18*)

450 to 500 Perfect Long Filler Bunches an Hour!

New

Outstanding Quality Features of the
MODEL T UNIVERSAL

1—Produces spongy, free-smoking bunches—the equal of hand work in every respect.

2—Fillers are blended by this machine in any proportion desired—or one type of filler only may be worked.

3—Any size or shape of bunch, and both right and left hand bunches, can be made on the same machine.

4—With two operators, it produces 450 to 500 uniform, spongy, free-smoking bunches an hour.

5—Can be used on mould work, or bunches can be rolled fresh by hand direct from the machine.

6—Adapted for use in conjunction with automatic rolling machines.

7—Sturdy and simple in construction—easy to operate and handle.

PRICE
$1750
F. O. B. NEWARK, N. J., U. S. A.
CASH, or TIME PAYMENT TERMS
Complete ready to run with individual motor, drive equipment and two chairs, as shown above.

MODEL T UNIVERSAL
Long Filler Bunch Machine
for High Grade Work

CIGAR manufacturers to whom we have demonstrated this new Model T Universal have been amazed at its speed and efficiency in producing uniform, free-smoking, long filler bunches.

Not only do they find that two operators can work one type of filler on this machine at the rate of 450 to 500 bunches an hour, but they find that two types of fillers can be blended just as easily with the same speed, accuracy and efficiency.

By blending the bunch mechanically the Model T Universal produces a much more even and accurate blend than is possible by hand or floor mixing.

Because of the tremendous savings in production costs, and its durable construction assuring long life, this machine will pay for itself within a very short period of time, thus assuring a much larger margin of profit to manufacturers of long filler cigars.

A demonstration will be arranged on your request. Write for circular giving complete information.

UNIVERSAL TOBACCO MACHINE CO.
40 East 34th Street, New York, U. S. A.
Factory: **Newark, N. J., U. S. A.**

PHILADELPHIA.

YAHN & McDONNELL TO OPERATE STAND IN NEW HOTEL IN ALLENTOWN

YAHN & McDONNELL, cigar jobbers, of North Seventh Street, have acquired the concession for the cigar stand in the new Americus Hotel, now under construction at Sixth and Hamilton Streets, Allentown, Pa., and expect to have the stand open for business about September first, at which time the hotel is expected to be completed.

The Americus will be one of the finest hotels in that section of Pennsylvania, having three hundred twenty rooms, all with bath.

In addition to their fine line of imported and domestic cigars Yahn and McDonnell expect to carry magazines, etc., at the new stand.

They will also operate the retail cigar stand in the new Ledger Building, the last unit of which is now nearing completion, and which will be ready for business about September 15th.

This magnificent building covers the entire block bounded by Sixth, Walnut, Seventh and Chestnut Streets. This latest acquisition to the chain of stands operated by Yahn & McDonnell, brings the total number up to twenty-two.

BAYUK INCOME INCREASES

Report of Bayuk Cigars, Incorporated, for the second quarter of 1927 shows net income of $345,923, after depreciation and Federal taxes, which is equivalent, after allowing for preferred dividends, to $3.57 a share on the no par common outstanding. Earnings for the same period of 1926 were $254,386, or equivalent to $2.60 a share on the no par common outstanding.

Net income for the first six months of 1927 was $628,954, equivalent to $6.32 a share as compared with $409,291, or $3.91 a share for the same period of 1926.

FIRE DAMAGES VICTORY CIGAR BOX FACTORY

Fire broke out on the third floor of the building occupied by the Victory Cigar Box Company, at 315 North Seventh Street, early last week and damaged lumber and finished boxes on hand there by smoke and water.

The Victory Company was recently purchased by the Leschey-Myers Cigar Box Company, and all the machinery and equipment had just been removed from the building only a few days before the fire broke out.

EISENLOHR EARNINGS

ACCORDING to the report of Otto Eisenlohr & Brothers, Inc., and its subsidiary, The Webster Cigar Company, net earnings, after taxes, for the quarter ending July 2d, 1927, and after allowance for preferred dividends, were $82,216 or equivalent to 18.7 cents a share on the outstanding common stock ($25 par value). Earnings for the same period of 1926 were equivalent to 12.9 cents a share on the outstanding common.

Net income for the six months ending July 2d, 1927, was $186,803 after taxes, and after allowance for preferred dividends this is equivalent to 46.7 cents a share on the outstanding common, which is exactly the same as the earnings per share for the same period of 1926.

SHEIP & VANDEGRIFT OFFICIAL SPENDING VACATION IN EUROPE

F. W. Hudtwalcker, secretary-treasurer of Sheip & Vandegrift, Incorporated, cigar box manufacturers, of North Lawrence Street, is spending a pleasant vacation with his brother in Europe.

Mr. Hudtwalcker left for Berlin, Germany, early in June, and after spending some time there journeyed to Kiel, Germany, where he was joined by his brother and the two then left for Switzerland, where they expect to spend an entire month in walking in the Alps Mountains there. Mr. Hudtwalcker will then return to Berlin and later sail for home from Germany, arriving here the latter part of September.

Letters from Mr. Hudtwalcker state that he is much surprised at the marvelous recovery in business conditions in Germany since his last visit there three years ago. Every one seems prosperous and one would never suspect the country had gone through the World War a few years ago.

HARRY CORDERO TAKEN ILL IN CUBA

Harry E. Cordero, of E. P. Cordero & Company, of New York City, manufacturers of the "Mi Hogar" returned from a business trip to Cuba a short time ago, and has been confined to the Roosevelt Hospital in New York suffering from an attack of jaundice.

His many friends in the trade all wish for him a rapid recovery.

Belasco, Relating Advice to his famous actors about smoking, would tell you:

David Belasco
Dean of the
American Theatre

"The voice is to the actor what the chisel is to the sculptor. He must beware of dulling its qualities. Naturally I am vitally concerned about the voices of my players, so I always advise the one cigarette that I discovered many years ago that does not impair control of the subtlest vocal shadings or cause huskiness or harshness. I mean the 'Lucky Strike.' It is the player's best friend."

David Belasco

You, too, will find that Lucky Strikes are mild and mellow—the finest cigarettes you ever smoked, made of the finest Turkish and domestic tobaccos, properly aged and blended with great skill, *and* there is an extra process—"It's toasted"—no harshness, not a bit of bite.

"It's toasted"

No Throat Irritation - No Cough.

When in New York you are cordially invited to see how Lucky Strikes are made at our exhibit, corner Broadway and 45th Street.

NEWS FROM CONGRESS AND FEDERAL DEPARTMENTS

FROM OUR WASHINGTON BUREAU 622 ALBEE BUILDING

THE word "Tampa" on cigars means they were manufactured in or near the city of Tampa, Fla., and "Havana" means they were made of tobacco grown in the island of Cuba, the Federal Trade Commission points out in orders requiring David A. Horn and J. M. Hyson, cigar manufacturers of Red Lion, Pa., to cease and discontinue the use of such words on cigars not complying with the definitions given. The two respondents in 1916 started in business as the "Tampa Cigar Company," but in 1925 organized the "Federal Cigar Company," to take over the business.

The Commission also ordered the concern to discontinue the use on boxes containing one of its brands the phrase "Double Grand Prize, St. Louis Exposition, 1904," on the ground that there was no such thing as a "double grand prize" issued by the Louisiana Purchase Exposition in 1904.

Federal Regulation of Tobacco Corporations Probable

Federal regulation of corporations in the tobacco and other industries is seen as an eventuality of the investigation of the fraudulent security situation which has just been ordered by the Federal Trade Commission. The purpose of the inquiry is to formulate legislation dealing with corporations, which may be adopted by State or Federal Governments, to prevent the sale of "blue sky" stock."

Millions of dollars a year are taken from "hard-headed" business men and others who "fall" for the glib talk and attractive literature of the fake stock promoter. The Commission has had a number of such cases before it, and has issued orders requiring such promoters to "cease and desist" but new companies spring up as fast as existing ones are put out of business, and members of the Commission are coming to the conclusion that only stringent State or Federal regulation of corporations will deal with the situation.

Such regulation would affect the honest as well as the dishonest corporations and, if adopted, would make incorporated concerns in the tobacco industry subject to government regulations in the same manner as railroads now are controlled. Present corporation laws, it is pointed out by Commissioner Abram F. Myers, sponsor of the Commission's investigation, deal with the business activities of corporations but not with the corporations themselves, and he favors adoption of a plan such as that advocated by Professor Ripley of Harvard University, placing security issues and other corporate activities under strict regulation.

Cuba to Protect Trade-Marks "Habana" and "Cuba"

Protection of the trade-marks "Habana" and "Cuba," both home and abroad, will be one of the outstanding features of the Cuban tobacco defense bill, recently approved by President Machado and awaiting only publication in the *Official Gazette* to become a law, according to a report to the tobacco division of the Department of Commerce.

The text of the bill will not be known until its publication, but its main provisions establish a propaganda and defense commission which will carry on propaganda in favor of Cuban tobacco throughout the world; study the development of foreign markets, recommending appropriation legislation to the Cuban Government; gather world statistics of consumption, production and exportation of tobacco; study agricultural and manufacturing methods with a view to their improvement, and recommend means of protecting the tobacco industry in Cuba against foreign competition.

The Commission is to establish permanent expositions of Cuban tobacco and tobacco manufactures in the principal foreign centers of population and commerce, and sub-commissioners are to be stationed in Europe, America and Asia to study markets and conditions.

It is planned to stamp all packages of Cuban tobacco for export with a government guaranty that the tobacco is Cuban.

THE RISING TIDE OF SIMPLIFICATION

"Bakelite" has issued a most complete pamphlet on this subject and how it helps solve the sales problem. This pamphlet states that not so many years ago the problem of industry was production and it seemed difficult to make all that could be sold. The World War still further increased productive capacity and in practically every basic industry additional plants went up overnight.

Today the problem of securing adequate money to cover increased sales expense exists in practically every business, large or small. Overhead must be reduced. Waste must be eliminated and quality must be standardized. To this as much as anything else, is due the "rising tide of simplification," that is the outstanding characteristic of current industry.

William Rofman, who conducts a retail cigar store at 903 South Street, has sold his business to Henry Sanderson.

California Redwood

Makes Better Cigar Box Lids

Particular cigar manufacturers insist that the lids of their cigar boxes must be flat and straight. Because of its non-warping and non-shrinking qualities CALIFORNIA REDWOOD meets this exacting demand.

Our figures indicate that CALIFORNIA REDWOOD lids now cover twenty-five per cent (25%) of all the cigar boxes manufactured annually in this country.

Some manufacturers prefer CALIFORNIA REDWOOD for the frame and bottom of their cigar boxes as well, but a flat and straight lid is a major requirement with all manufacturers of better cigar boxes.

For this reason, among others, manufacturers of several nationally known cigar brands have shown a preference for CALIFORNIA REDWOOD as the better lid to be used on boxes containing their cigars.

For further particulars and prompt attention address inquiries to either our Chicago or New York offices.

CHICAGO
2073 McCormick Bldg.

The Pacific Lumber Co.
OF ILLINOIS
REDWOOD
"TIME'S ONLY RIVAL"
REG. U.S. PAT. OFF.
332 SO. MICHIGAN AVE. CHICAGO, ILLINOIS

NEW YORK CITY
2314 Pershing Square Bldg.

The Largest Manufacturers and Distributors of California Redwood

THE EMPLOYMENT SITUATION

FACTORY payrolls in 1926 were about eleven billion dollars and are still running close to this tremendous total," says the National Bank of Commerce in New York, writing in the August issue of *Commerce Monthly*.

"The high degree of unanimity with which public employment offices throughout the country report difficulty in placing applicants in jobs is a contrasting feature of the labor market this summer. This is not, however, a new or increasingly troublesome situation. Months ago productive activity in a number of important lines was definitely rated to slower schedules and some labor was dismissed. Fortunately the movement has not been a progressive one. The wet spring with its restriction of many seasonable activities made the job-seekers' situation more trying, but the number of persons actually out of work is not alarming and the usual autumn improvement is just around the corner.

"The present slack situation dates back to and largely centers around the very considerable dismissals at the automobile plants last fall. The demand for materials in this line naturally lessens along with the demand for labor and the result is felt in many related industries.

"The workers' judgment of the outlook has been expressed in recent months in an evident disposition to hold on more tenaciously to jobs they already had. Industrial activity was no longer expanding, employers had little need to seek help and the requests for labor at the public offices were comparatively few. Indeed the sharp decline in the number of 'help wanted' is the outstanding feature of these reports this year. The strike in the coal fields accounts for the Pittsburgh showing and some of the other reports reflect local conditions in the main, but the general nature of the situation is unmistakable.

"Factory payrolls in 1926 apparently reached a total of eleven billion dollars, a figure which was exceeded only at the peak of price inflation in 1920. Returns to the United States Bureau of Labor Statistics indicate that payrolls this year are still running close to this tremendous total.

"The number of workers employed is less than last year in a number of important lines. The general situation, however, measures up about as it did in June 1925, after the revival of the fall of 1924 but before the upswing in the latter half of 1925."

TOBACCO PRODUCTS EARNINGS

Report of the Tobacco Products Corporation for the six months ending June 30th, shows net profits of $4,401,612 after Federal Taxes, as compared with $4,309,029 of the same period of 1926.

The earnings for the first six months of 1927 are equivalent after Class A dividends to $4.29 a share on the outstanding common as against $4.15 a share earned in the same period last year.

FRANK HORNUNG WITH CULLMAN BROTHERS

Frank Horning, well-known throughout the industry in the Middle West, as sales representative for Schuster Brothers, of Milwaukee, Wis., has joined the sales force of Cullman Brothers, leaf tobacco dealers, of New York City, and will cover his old territory in the future for them. Mr. Horning has a wide experience in the leaf tobacco field as well as a large number of friends among buyers of leaf tobacco, so that his new connection should prove mutually profitable.

CZECHO-SLOVAKIA TRADES MACHINERY FOR TOBACCO

A RECENT business deal in which the Czecho-Slovak Tobacco Monopoly traded agricultural machinery to Bulgaria for 2,600,000 pounds of tobacco draws attention to Czecho-Slovak trading methods, according to a report received in the Tobacco Section of the Department of Commerce from Acting Commercial Attache Theodore Pilger.

In order to effect the exchange in commodities, the agricultural machinery manufacturers of Czecho-Slovakia were notified and they assembled an offer of agricultural implements, which they proposed to Bulgarian tobacco exporters.

A delegation from the Bulgarian Agricultural Department and the Bulgarian Agricultural Bank was sent to Prague for the purpose of ordering the agricultural machinery.

A small percentage of the Bulgarian requirements was given to German manufacturers, who bid lower prices than Czecho-Slovakia and were in a position to offer immediate delivery.

A GARNISHEE TANGLE

By M. L. Hayward

The tobacco dealer had sued a customer, got judgment, ascertained that X owed the customer $200, "garnisheed" X to have the debt applied to the dealer's judgment, and ten minutes after the garnishee order was sued Y also garnisheed the same debt.

"I'm not going to take any chances on paying the wrong one," X assured himself, filed an "interpleader" asking the Court to decide which of the two claimants was entitled to the debt, and the court ruled that the debt was not payable to the customer at all, and was really payable to Z, an outside party.

Then the tobacco dealer approached X.

"Now, you go ahead and pay the debt to me, and I'll give you a bond to stand between you and all harm," the dealer proposed, after explaining the whole situation.

"I'd be willing to do anything I could to help you out, but according to your story the Court has already decided on the interpleader that I don't owe your customer at all, but really owe the third party," X demurred.

"You weren't served with any notice of the interpleader?"

"Didn't know about it till you told me."

"Well, my lawyer tells me that where you weren't notified of the interpleader proceedings the decision of the Court on that point is not binding on you," the dealer explained, and the United States Supreme Court has so ruled in a case reported in 36 S. C. R. 613.

"The interpleader is an altogether different matter from the garnishee proceedings. This was an attempt to bring about a final and conclusive adjudication of personal rights—not to discover property and apply it to debts. And unless in contemplation of law X was before the Court and required to respond to that issue, its orders and judgments in respect thereto were not binding on him," said the Court.

Sig C. Mayer, of Sig C. Mayer & Company, is expected to return from his southern business trip this week. Mr. Mayer reports a very successful trip, receiving plenty of orders for his brands, the "Cornell" and "El Wadora."

THE TOBACCO TRADE OF THE UNITED KINGDOM, JANUARY TO JUNE, 1927

CONSUMPTION of leaf tobacco in the United Kingdom during the first six months of the current year has increased by about 1 per cent. compared with the first half of 1926 and 7 per cent. compared with the first half of 1925, according to official data as interpreted by the Tobacco Section of the Department of Commerce. The quantity entered for home consumption from January to June, 1927, was 79,000,000 pounds; and the total quantity imported amounted to 87,000,000 pounds.

Owing to the heavy re-export trade, as indicated by the foregoing figures, and to the fact that detailed information as to the origin of tobaccos actually retained in the United Kingdom will not be available until the end of the year, an attempt at trade analysis is likely to be somewhat misleading. Nevertheless, on the basis of total imports, comparing 1927 with 1926, the United Kingdom has increased leaf imports from the colonies by 12 per cent. and decreased imports from the United States by 11 per cent. Imports of leaf tobacco from the United States, January to June, 1927, amounted to 72,000,000 pounds; and imports from British colonies amounted to 13,000,000 pounds.

The United States, major source of British raw-leaf supply for many years, furnished 82 per cent. of United Kingdom's total imports during the first half of 1927; 84 per cent. in 1926; and 87 per cent. in 1925.

British India, which has furnished over 40 per cent. of the total imports from colonies during the past two years, has supplied only 3,000,000 pounds in 1927 compared with 5,000,000 pounds in the first half of 1926. Nyasaland Protectorate ranks next to British India as a source of colonial tobaccos, but as imports from this colony are not received until the last half of the year, not much of an annual forecast can be made of its January-June shipments. Imports from Nyasaland amounted to over 9,000,000 pounds during the full year 1926 and only 700,000 pounds were imported during the first half of the year.

The tobacco-products trade of the United Kingdom is fairly well divided among Cuba, the United States and Egypt. Cigars are imported mainly from Cuba, cigarettes from the United States and Egypt, and plug tobacco (Cavendish and Negrohead) almost entirely from the United States. Very little plug tobacco is retained for consumption in the United Kingdom, a heavy re-export trade in this commodity taking place with Mauritius, Falkland Islands, Belgium, the Netherlands and Germany.

The following table shows the import trade of the United Kingdom in leaf tobacco and tobacco products for the first half of 1927, compared with the two preceding years:

Imports of Tobacco and Tobacco Products Into the United Kingdom January to June, 1926 and 1927

Imported from—

Leaf.	*1926 Pounds.*	*1927 Pounds.*
Foreign countries:		
United States	80,998,286	72,022,891
Other foreign countries..	3,260,746	2,341,258
Total foreign countries	84,259,032	74,364,149
British colonies:		
Nyasaland Protectorate..	797,176	1,463,662
British India	5,065,556	3,176,096
Other British colonies...	5,840,550	8,524,878
Total British colonies.	11,703,282	13,164,636
Total imports	95,962,314	87,528,785
Entered for home consumption	78,492,427	79,218,226
Manufactured—		
Cigars:		
Cuba	310,239	297,879
Other foreign countries..	43,704	28,913
British colonies	36,250	32,834
Total cigars	390,193	359,626
Entered for home consumption	190,182	206,052
Cigarettes:		
Egypt	18,225	14,683
United States	19,853	20,056
Other foreign countries .	12,849	13,548
British colonies	11,674	5,813
Total cigarettes	62,601	54,100
Entered for home consumption	40,073	32,020
Cavendish and Negrohead:		
United States	222,276	207,716
Other foreign countries ..	2,221	698
British colonies	481	1,788
Total Cavendish and Negrohead	224,978	210,202
Entered for home consumption	34,675	36,622
Other Sorts and Snuff:		
Foreign countries	28,455	44,046
British colonies	23,060	7,315
Total other sorts and snuff	51,515	51,361
Entered for home consumption	10,046	8,431
British Cavendish, manufactured:		
Entered for home consumption	71,987	63,345
Total manufactured:		
Foreign countries	657,822	627,539
British colonies	71,465	47,750
Total	729,287	675,289
Entered for home consumption	346,963	346,470

Source: Accounts Relating to Trade and Navigation of the United Kingdom, June 1927.

(*Continued on Page 18*)

LETTERS FROM HENRY TO HIRAM

By Frank Farrington

Making Them Want to Buy

DEAR HIRAM:—Just about the time you and your handsome wife were sitting down to breakfast this morning in that beautiful dining room where you entertained me at dinner on one of my trips, I was getting off from the midnight rattler from Buffalo and trying to wake up the baggage master here at Hoptoad Junction and pry him loose from his other jobs of ticket agent, express agent, freight boss, yard master and notary public long enough to get my sample trunks out of his clutches so I could take the bus to Fork City.

You fellows who do business all in one place all the year around year after year don't have much idea of a traveling man's proposition. You think his life is just one round of Pullmans and parlor cars, fine hotels and flirtations with flossy dames, and the house paying all the bills and giving him a banquet every time he comes in off from the road.

I'd like to take you along for a week, Hiram. For the balance of your life you'd think of your store as a rest cure. But maybe you would get an idea about salesmanship that would do you good at that. You just don't know what salesmanship means. Everybody you practice a little weak-kneed salesmanship on has come into your store and almost asked you for it. That makes it easy. Most of you birds on whom I have to practice salesmanship not only haven't asked for it, but claim you don't want it and won't have it. But I have to sell goods and I do sell them.

What I want to get through your mental carburetor is the idea that people can be sold even when they hadn't expected to buy and maybe weren't ready to buy, but you have to do more than just "wait on" them when they come in. Make up your mind to that.

Don't think I'm for any strong arm stuff in selling, nor for any tricky stunts, and of course there's nothing to boring customers by trying to compel them to buy when they don't want to buy. And if you sell a customer something he doesn't want and is going to be sorry he bought, he won't come back unless it is to complain.

The beginning of selling is making the prospect want what you have to sell. That's salesmanship with me and it's salesmanship with you, or it ought to be. It is with Irene because I've watched her sell and she begins by finding out what the customer likes and then she says what she can to make the customer want it, and usually she ends by selling it.

A customer comes in to look at some kind of goods and you have a good variety in that line. Irene shows the whole line. The customer isn't quite ready to buy and maybe gets confused by the variety and evidently is going to put off the purchase till another day—and maybe another store. That is where Irene gets in her fine work. She has managed to find out some number that the customer likes. The customer may not have shown that he likes it best, but at all events he likes it. Irene goes to work on that number. She gives that prospect the whole works. She makes that piece of merchandise look so good to the customer that he finally buys it.

You don't think much about it when Irene pulls that stuff. To you it's just a sale. I don't believe Irene herself knows she is practicing salesmanship. Good selling methods are just natural to her.

Perhaps a customer comes in who doesn't have it in mind to buy anything. He says he is "just looking." Now what happens when that other clerk of yours, the dumbbell, Percy, meets such a customer? Nothing happens. If the customer is just looking, Percy's motto seems to be, "Let him look, as long as he doesn't put anything in his pocket." Percy probably doesn't even stick around so if the customer might want a little information he would be there where he could relay a question on to you or Irene—he wouldn't be able to answer it himself.

But Irene knows a customer doesn't just drop in to look around without there is something in the back of his mind that he might possibly want.

So Irene gets that looker to talking as well as looking and of course he is willing to talk about any kind of merchandise that interests him and by and by Irene gets a hint about what does interest him and when his eyes light on something that looks good, Irene is right there to encourage him.

So you have Irene who is a good saleswoman and can be counted on to put over her share of sales if you will keep her out on the floor where she meets customers instead of keeping her half the time back in your office doing work that might better be done by a machine. And you have Percy who ought to be out on a railroad section gang, or ushering people to their seats in a motion picture theatre. And you have yourself who are too doggone dignified to limber up for a real salesmanship act.

I just think, Hiram, you could reorganize your outfit to some advantage, and I'm sure you could learn to handle customers better yourself if you would forget everything with them except making them want the goods.

You wanted to know what I thought might be matter with your business that it seemed to be shrinking instead of growing. I don't know as I have given you any help that will be any use to you, but I've been honest enough to say what I thought anyway.

It won't be long before I'll be in your town with my new line of samples and I'll give you a demonstration of how to sell and it will end with your name on the dotted line or I'm not

Yours for biz,

O. HENRY HOFFMAN.

PORTO RICAN-AMERICAN TOBACCO

Net income of the Porto Rican-American Tobacco Company for the first half of 1927 was $248,799, equal to $2.44 a share on 101,875 shares of Class A stock.

A NO-TOBACCO BILL TO BE INTRODUCED IN INDIANA LEGISLATURE NEXT YEAR

According to advices from Anderson, Ind., the No-Tobacco League will introduce a no-tobacco bill in the Indiana legislature next year.

TAXES CAUSE BRITISH-AMERICAN TO CLOSE CHINA FACTORY

ACCORDING to dispatches from Shanghai, China, the British-American Tobacco Company has closed its factory there because it can not meet the increase in taxation recently imposed by the Nanking Government. The British-American Company employs 15,000 laborers in China.

Its factories are over-stocked and the goods can not be moved because of internal disorders.

Chinese manufacturers are petitioning the Government to take off the recently imposed excise tax, stating that their industries are young and not earning profits, but are being supported in the hope of developing them into national importance in the future. If the excise is collected they will be bankrupt, but the Government has told them to pay and has promised it will arrange a subsidy for infant industries, but the manufacturers do not believe they will get it.

Meanwhile they are afraid to close because they are liable to be accused of counter-revolutionary activities against the Government, which is a serious offense, punishable by death or a heavy fine. Some of the recent fines have amounted to several hundred thousand dollars.

SWICK RESIGNS FROM PHILIP MORRIS

Frank Swick, well-known throughout the cigarette industry as vice-president of Philip Morris & Company, Ltd., has tendered his resignation to that firm to take effect September 1st.

Mr. Swick has been associated with the Philip Morris Company, for the past seventeen years and has been vice-president of the company for the past six years.

Mr. Swick has been elected president of the Health Tobacco Corporation and The Health Cigar Corporation, of 149 Broadway, New York City, and will spend his time after September 1st in promoting the sale of their "Sano" cigar and the "Sano" cigarette.

DELPHIA CIGAR COMPANY ASSETS SOLD

Last week the entire assets of the Delphia Cigar Company, were sold at public auction at their factory, 30 Bank Street, where they have been manufacturing "Tedello" cigars for several years.

The sale was held by order of the creditors, and the entire manufacturing equipment, several cases of tobacco, labels, bands, etc., were disposed of.

Irving Loeb, member of the firm of the Delphia Cigar Company, has joined the sales forces of the Louis King Cigar Company, of 9 Bank Street, and is covering southern territory in the interest of the "King Perfecto" cigar.

CLEVELAND JOBBERS COMBINE

Another merger took place among tobacco jobbers a short time ago when the William Kirtz Cigar Company, of Cleveland, Ohio, acquired the business of the Amster Company, of the same city, and one of the largest jobbing houses in that section of the country.

The two houses control distribution on several nationally known brands in their territory, and the success of the combination seems assured.

THE "CONDITIONAL SALE"

By M. L. Hayward

YOU can have that cash register for $300—six, twelve and eighteen months," the salesman offered.

"I'll take it," the tobacco dealer agreed.

"Of course, there'll be the usual 'conditional sale' agreement that we take on all time sales, providing that the title to the register remains in us until full payment," the salesman suggested.

"No objection to that," the dealer concurred, and signed on the dotted line.

Two months later the dealer's store went up in smoke through no fault nor negligence of his, and when the first payment of the cash register came due the seller demanded the amount thereof.

"The register was yours till paid for, then it was to be mine—now you've got no register to deliver, so I'm clear of my contract," the dealer contended.

"No—you're bound by the contract, regardless of the fire," the seller retorted.

On this point the law is in favor of the seller.

"We are of the opinion the true rule is that the loss must fall on the purchaser; First, because his promise to pay the purchase price was unconditional. The article had been actually delivered, and was being used by the buyer. There was no provision in the contract that the buyer was to be released from the payment of the price in the event the article was destroyed by fire, before payment of the purchase notes. The retention of title in the seller was a mere security for the payment of the price. Second, the buyer should sustain the loss, because the article passed under his dominion and control, and, if the rule were otherwise, the buyer would have no incentive to take care of the property," says the Kansas Supreme Court in a case on the point.

FREEMAN JOINS LORILLARD COMPANY

Joe Freeman, well-known in the trade in and about New York City as a member of the sales organization of Harry Blum, has severed his connection with that firm and is now acting in the capacity of field manager for the cigar department of the P. Lorillard Company, in New York City. A splendid increase in the distribution of "Muriel" and "Rocky Ford" is therefore anticipated.

T. F. RYAN JOINS UNION COMPANY

Thomas F. Ryan, reputed to be the largest owner of tobacco stocks in the world, has become associated with G. J. Whelan in the Union Tobacco Company as financial adviser. Mr. Ryan is one of the principal stockholders in the American Tobacco Company, and has also become one of the large stockholders in the Union Tobacco Company.

BARRON JOINS PENNSYLVANIA CIGAR CORPORATION

Milton Barron, former star salesman for T. Miller & Son, cigar and tobacco jobbers, of New York City, has severed his connection with that firm and has joined the sales force of the Pennsylvania Cigar Corporation, of 246 Fifth Avenue, New York City, and will spend his time in the future doing missionary work on the "U. S. Club House" cigar, which retails at five cents.

DR. McPHAUL SAYS CIGARETTES ARE RUINING THE YOUTH OF THE COUNTRY

The following article appeared in the Charlotte (N. C.) *Observer* recently, showing that the Anti-Bacs are constantly "on the job":

"Cigarettes are doing more to undermine the physical development of young people than any other single evil," Dr. W. A. McPhaul, city health officer, declared yesterday in discussing Judge James L. Webb's attack on nicotine in his charge Monday to the Mecklenburg County Grand Jury.

"I don't believe any child that smokes cigarettes in adolescence will become a normal man or woman," Dr. McPhaul contended. "Judge Ben B. Lindsey, famous juvenile authority, tells us that 99 out of every 100 youthful delinquents that came into his court were cigarette smokers.

"There is nothing which is warping the moral and physical well being of our young people as much as cigarettes."

Dr. McPhaul explained that he was attacking the cigarette in particular because it is the one form of tobacco which is used to excess, which tobacco companies are spending millions to advertise and which moving picture producers are popularizing.

Habitual lighting of cigarettes by screen stars is impressing on the youthful minds that smoking is the proper thing to do, he said.

Nicotine is just as deadly a poison as strychnine, Dr. McPhaul contended.

"The brightest minds of the country now and through all time were non-smokers. Among them are: George Washington, John Adams, Abraham Lincoln, Thomas Jefferson, Benjamin Franklin, Theodore Roosevelt, Woodrow Wilson, Luther Burbank, Henry Ford, John D. Rockefeller, Charles M. Schwab, Thomas Edison, Nikola Tesla and Swinburne."

"Neither Burbank nor Edison would hire cigarette smokers," Dr. McPhaul said. "Burbank said that smoking dulled people's minds."

Smoking of cigarettes among the young people "is the thing I am attacking in particular. Of course, it harms grown people too, but children a great deal more. If adults must smoke they should smoke a cigar or pipe. They are not so apt to inhale the smoke. Young people shouldn't smoke anything at all."

TURKISH TOBACCO MARKET FOR MAY

Transactions during May were few, as is to be expected at this period, but the demand was again weaker and a general quietness prevails, though quotations are maintained, states American Consul Royal R. Jordan, State Department, in a report released by the Tobacco Section of the Department of Commerce.

We have received estimates putting the Smyrna crop at 22,000,000 okes (2822 pounds) and that of Samsun at 150,000 bales.

As an exceptional measure, the transaction tax on leaf tobacco for export will be payable, on the basis of declarations certified by the Tobacco Monopoly, at the time of the initial sale or transfer.

Those tobaccos already in warehouses and which have not been subjected to the consumption tax will be valued for this purpose at an average of buying prices obtaining during 1926, as established by the Tobacco Monopoly.

T. D. FISHER A VISITOR

Thomas D. Fisher, of the firm of Weidman, Fisher & Company, cigar box manufacturers, of Tampa, Fla., was a visitor in town last week.

ROCKY FORD
CIGAR

Quick Sales
Fast Turnover

5¢

Long Filler
Imported Sumatra Wrapper

It pays to display them

P. Lorillard Co., 119 W. 40th St., New York

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WAITT & BOND

Blackstone

CIGAR

Extremely Mild

100% Havana Filler

"BEST OF THE BEST"

OPTIMO CIGARS — VERY MILD — VERY MILD

Manufactured by **A. SANTAELLA & CO.**
Office, 1181 Broadway, New York City
FACTORIES: Tampa and Key West, Florida

made good

LA PALINA
CIGAR

THE CUBAN DEFENSE BILL

ON JULY 15, 1927, the President of Cuba approved the Cuban Tobacco Defense Bill, states American Vice-Consul William B. Murray, State Department, in a report released by the Tobacco Section of the Department of Commerce. Consul Murray quotes the *Havana Post* and says that the bill has passed the Senate and the House of Representatives, and is now awaiting publication in the *Official Gazette* to become a law. The bill establishes a commission, to be presided over by the secretary of agriculture and to work for the defense of Cuban tobacco. The text of the final bill will not be known until its publication in the *Gazette*, but the bill in its virtual form was published by *La Marina* of Habana, and its main provisions are as follows:

Establishment of a Tobacco Propaganda and Defense Commission for the purpose of:

1. Carrying on propaganda in favor of Cuban tobacco throughout the world.
2. Study of development of foreign markets.
3. Recommending appropriate legislation to the Cuban Government.
4. Studying agricultural and manufacturing methods for the improvement of Cuban tobacco.
5. Gathering statistics of consumption, production and exportation of tobacco, domestic and foreign.
6. Studying taste and requirements of consumers and methods of producing tobacco in the form desired.
7. Promoting national conventions of tobacco growers and dealers.
8. Studying economic methods of production.
9. Recommending means of protecting the tobacco industry in Cuba against foreign competition.
10. Protecting the trade-marks "Habana" and "Cuba" in Cuba and abroad.

The Defense Commission will publish every two years an Official Book of Cuban Tobacco, to be a de luxe volume in Spanish and any other languages deemed suitable, giving the lithographs in colors of the various Cuban manufacturers, and interesting data relative to their products. The book may carry advertisement if the Commission considers it advisable.

The bill provides for the establishment in the principal foreign centers of population and of commerce, of permanent expositions of Cuban tobacco manufactured and in the leaf.

Three sub-commissioners may be established abroad, one in Europe, one in America, and one in Asia. The duty of the commissioners will be to study conditions abroad and to accumulate the information necessary for the Commission.

Packages of Cuban tobacco for export will be stamped in the custom house before shipment with a guaranty stamp, which is to be an official stamp of the Cuban Government guaranteeing that the tobacco is Cuban.

The expenses of financing the Defense Commission will be included in the annual budget. The President may appropriate in the meantime the sum of $20,000 for the expenses of the commission until the necessary appropriation may be included in the annual budget.

Any Cuban factory or firm allowing the fraudulent use of its trade-mark abroad will be deprived of its trade-mark. Any Cuban factory which does not use in its manufactures the materials which it may affirm that it uses, will be deprived of its license, in addition to incurring any other penalties prescribed by law.

THE NEW COMMERCE YEARBOOK

THE new Commerce Yearbook (Vol. I) for 1926 is now available. The complete and authentic story of the remarkable industrial progress of the United States for many years past is told in this issue. The underlying basic features of business—its fluctuations and tendencies—are fully presented and critically reviewed.

It carries an interesting chapter on tobacco, subtopics of which discuss the available supply of leaf, production, distribution, exports, taxes, market conditions, foreign trade, and the international market. Many interesting tables of great importance as handy reference are made available through possession of this publication, which may be had from the Superintendent of Documents at Washington or any of the district offices for only one dollar.

Volume II to Follow Later

This year for the first time a survey of the principal foreign countries has been made and will be issued as Volume II of the Commerce Yearbook. This second volume will contain the latest available data on foreign markets obtained from official and other reliable sources, with maps and charts. Because of the delay in obtaining foreign statistics, Volume II will not be ready for distribution until about October 1.

PIONEER SUMATRA GROWER DIES

Jacobus Nienhuys, one of the pioneer growers of Sumatra tobacco, passed away at his home, Bloemendaal, Holland, on July 27th, at the age of ninety-one years.

Mr. Nienhuys received a concession from the ruling Sultan of the now famous Deli district on the Island of Sumatra about sixty-four years ago, and after surmounting many obstacles finally placed the growing of Sumatra wrapper tobacco on a paying basis.

He is survived by two sons and two daughters. The sons are both engaged in the leaf tobacco business: J. W. Nienhuys being vice-president of the firm of H. Duys & Company, of New York City, and Jacobus Nienhuys, Jr., being a dealer in leaf tobacco in Amsterdam, Holland.

RECENT EVENTS IN CHINA

A recent cable from Commercial Attache Julian Arnold, states that the British-American Tobacco Company plant at Hankow has resumed operations after about six months' shutdown, and that labor conditions at Hankow have improved.

In the luxury classes of the import tariff schedules effective in the Nationalist territory of China on September 1, 1927, cigars, cigarettes, and prepared tobacco (Class C) bear a tax of 62½ per cent. Leaf tobacco will pay 12½ per cent.

LORILLARD EXPANDS BUSINESS

Due to expansion of their cigarette business through the introduction of their new brand, "Old Gold," the P. Lorillard Company has just purchased about 7,000,000 pounds of aged Southern bright tobacco from the British-American Tobacco Company. Through this purchase, it is reported the P. Lorillard Company will be enabled to round out their production of 15,000,000,000 cigarettes.

Classified Column

The rate for this column is three cents (3c.) a word, with a minimum charge of seventy-five cents (75c.) payable strictly in advance.

FOR SALE

SEVERAL ATTRACTIVE CIGAR LABELS WITH TITLE RIGHTS, large quantity of bands with each, including edging. Will sell very reasonable. Have also large quantity of new table mold presses; packer's table presses and large ten-mold presses, paste, cups, and one Universal Stripping Machine. Also several cigar press packing machines, binder cutters, and blank cigar box openers.

Have also some very fine table shorts scraps of quality for sale. Always on hand for immediate delivery. Samples mailed on request. Jacob Rich, 165 Water Street, New York City.

SITUATION WANTED

CIGAR FACTORY SUPERINTENDENT—Practical, trained with big company. A practical cigarmaker—hand-work, suction and fresh-work machines. Willing worker. Address Box 501, c/o "The Tobacco World."

WANTED TO BUY

JOB LOT CIGARS WANTED. ANY QUANTITY, ANY condition; wormy or dry. Send samples with lowest price and quantity and style of packing. J. B. Cigar Co., 35 South Third St., Philadelphia, Pa.

DISTRIBUTOR DESIRES JOB LOTS OF CIGARS—Any quantity, all classes. Cash proposition. Address full particulars c/o Box 503, "The Tobacco World."

The Tobacco World
Established 1881

VOLUME 47 AUGUST 15, 1927 No. 16

TOBACCO WORLD CORPORATION
Publishers
Hobart Bishop Hankins, President and Treasurer
Gerald B. Hankins, Secretary

Published on the 1st and 15th of each month at 236 Chestnut Street, Philadelphia, Pa.

Entered as second-class mail matter, December 22, 1909, at the Post Office, Philadelphia, Pa., under the Act of March 3, 1879.

PRICE: United States, Canada, Cuba and Philippine Islands, $2.00 a year. Foreign, $3.50.

OUR HIGH-GRADE NON-EVAPORATING
CIGAR FLAVORS
Make tobacco mellow and smooth in character and impart a most palatable flavor
FLAVORS FOR SMOKING and CHEWING TOBACCO
Write for List of Flavors for Special Brands
BETUN, AROMATIZER, BOX FLAVORS, PASTE SWEETENERS
FRIES & BRO., 92 Reade Street, New York

Tobacco Merchants' Association Registration Bureau, 5 Beekman Street NEW YORK CITY

Schedule of Rates for Trade-Mark Services Effective April 1, 1916.

Registration,	(see Note A),	$5.00
Search,	(see Note B),	1.00
Transfer,		2.00
Duplicate Certificate,		2.00

Note A—An allowance of $2 will be made to members of the Tobacco Merchants' Association on each registration.

Note B—If a report on a search of a title necessitates the reporting of more than ten (10) titles, but less than twenty-one (21), an additional charge of One Dollar ($1.00) will be made. If it necessitates the reporting of more than twenty (20) titles, but less than thirty-one (31), an additional charge of Two Dollars ($2.00) will be made and so an additional charge of One Dollar ($1.00) will be made for every ten (10) additional titles necessarily reported.

REGISTRATIONS

EL KI-YA:—45,031. For cigars. April 25, 1927. F. Neyle Marx, Jacksonville, Fla.

LUKOS:—45,032. For cigars. May 31, 1927. F. Neyle Marx, Jacksonville, Fla.

THE FURNITURE MART:—45,033. For cigars. Edw. Kirsch, Chicago, Ill., July 25, 1927.

GRAND SLAM (Auction Bridge):—45,034. For cigarettes. July 29, 1927. Batt Bros., New York, N. Y.

FINESSE:—45,035. For tobacco and cigarettes. August 4, 1927. Axton-Fisher Tob. Co., Inc., Louisville, Ky.

TRANSFERS

MAC TAVISH BLEND:—42,769 (Tobacco Merchants Association). For smoking tobacco and cigarettes. Registered August 14, 1922, by Valleau Dingman & Co., San Francisco, Cal. Transferred to Dingman Van Dyke & Co., San Francisco, Cal., and re-transferred to Dingman Alexander Co., San Francisco, Cal., July 11, 1927.

DULCE DE LUXE:—43,084 (Tobacco Merchants Association). For cigars. Registered February 16, 1923, by Gonzalez & Mendez, Inc., Tampa, Fla. Transferred to F. W. Sommerfeld, Tampa, Fla., July 23, 1927.

DULCE:—15,229 (U. S. Patent Office). For cigars. Registered July 5, 1910, by Salvador Sanchez y Ca., Tampa, Fla. Through mesne transfers acquired by Gonzalez & Mendez, Inc., Tampa, Fla., and re-transferred to F. W. Sommerfeld, Tampa, Fla., July 23, 1927.

CONQUEST:—83,446 (U. S. Patent Office). For cigars. Registered September 12, 1911, by Wm. A. Stickney Cigar Co., St. Louis, Mo. Transferred to Gonzalez & Sanchez Co., Jacksonville, Fla., and re-transferred to Conquest, Incorporated, Jacksonville, Fla., July 26, 1927.

PIPE LOVERS WRITE COPY

(*Continued from page 4*)

week, and for the following three weeks ending October 6th, the honorable mention letters (every one of which is rewarded with a $5.50 pipe prize) are culled for "pipe lines." All the time of course, the advertiser is steadily sounding the keynote of the campaign "*Sir Walter Raleigh* discovered how good a pipe can be," and the copy is telling pipe lovers why Sir Walter Raleigh Smoking Tobacco is so good and why they ought to try it.

If you read your school history books you remember that Sir Walter Raleigh was the man who discovered tobacco and introduced it into England. That counts as Discovery No. 1. Credit must be given the Brown & Williamson Tobacco Corporation, makers of Sir Walter Raleigh Smoking Tobacco, for discovering a most novel and effective means of utilizing all of the fond memories and associations that cluster around a man's favorite pipe in building sales for a tobacco product whose very name, Sir Walter Raleigh, is synonomous with pipe smoking.

A. KAUFFMAN & BRO. INC.
YORK, PA.
ESTABLISHED 1893
MANUFACTURERS OF
CIGAR BOXES AND CIGAR BOX LUMBER
WE SPECIALIZE ON
GOLD LEAF WORK

HONDURAS TOBACCO CROP

Practically all tobacco entering commerce in Honduras is raised in the Santa Rosa de Copan District, states American Consul G. B. Shaw, State Department, in a report released by the Tobacco Section of the Department of Commerce. The harvest occurs in March and April, and while exact figures are not available, it is understood that the crop is normal, totaling about 1,600,000 pounds.

TOBACCO TRADE OF THE UNITED KINGDOM

(*Continued From Page 11*)

The tobacco trade has been quiet during June, with no special features to record, states Alfred Nutting, clerk to the American Consulate-General, in a report released by the Tobacco Section of the Department of Commerce. Imports of American tobacco aggregated 3,637 casks, against 8,202 casks in the same month of 1926, and comprised 1,597 Virginia leaf (against 6,568 in 1926), 689 Virginia strips (750), 1,029 Western leaf (552), and 322 Western strips (332).

Stocks on hand June 30, 1927, aggregated 196,578 casks, consisting of 109,001 Virginia leaf; 58,122 Virginia strips; 14,919 Western leaf; 14,126 Western strips; and 410 casks of Maryland, etc. On June 30, 1926, the stocks aggregated 211,374 casks.

Imports of colonial tobacco in June included 36 bales of Cyprus leaf; 132 bales and cases of leaf from Union of South Africa; 1,540 bales and cases of Rhodesian leaf; 3,097, and 1,028 bales and cases of leaf and strips, respectively, from Nyasaland; 432 bales and cases of leaf from British India, with 57 casks and 2,095 bales and cases of strips; 1,230 bales of British North Borneo leaf; and 292 casks of leaf and 160 casks of strips from Canada.

For the first five months of 1927 the aggregate quantity of colonial tobacco imported totaled 9,848,152 pounds, contrasted with 29,994,292 pounds during the whole of 1926.

Stocks of Colonial Tobacco, June 30, 1927

	Pounds.
Cyprus	176,000
Union of South Africa	114,200
Rhodesia	2,857,400
Nyasa	8,332,750
British India	12,934,600
British North Borneo	2,055,200
Canada	5,209,200

BUYERS' GUIDE

CIGAR BOXES

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MANUFACTURERS OF
NICKEL GRADE CIGAR BOXES
CEDAR, SAW AND PLANING MILLS
LABELS, RIBBONS, CIGAR MAKERS SUPPLIES
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CIGAR BOXES
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WOODEN CIGAR BOXES
TRADE *JARSO* MARK
Randolph and Jefferson Streets
Philadelphia, Pa.

CIGAR BOXES

Dependable service—Quality packages—to meet any requirement in the Wooden Containers for Cigars

The WOODEN package is the retainer of AROMA from Factory to Consumer

The Buckley Cigar Box Co., 24 Vine St., DESHLER, OHIO.

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PERFECT LITHOGRAPHY
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WINDOW TRANSPARENCIES
Quality Service
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SMOKE
DILL'S BEST
"It's A Mighty Fine Pipe Tobacco"
If your jobber is unable to supply you, write us direct and state size desired. Give us the name and address of your jobber.
10c 15c 25c 75c $1.50 SIZES
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YOU CAN'T GET OVER UNLESS YOU HAVE A GOOD MOUNT

Are you sitting tight and pretty? Is there enough profit in your cigar trade to put you over the top?

YOU CAN'T GET ON WITHOUT IT

Today Manila is sending to the market beautiful, handmade, longfiller cigars that cannot be duplicated in workmanship for twice the price.

Characteristic of the standard Manila cigars at popular prices are exceptional mildness and a free burn, a joy to men who want to smoke a lot.

THERE IS MONEY IN MANILAS

Booklet, List of Importers and Factory Agents on Application

THE MANILA AD. AGENCY

C. A. BOND, Manager

15 William Street, New York City

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SEPTEMBER 1, 1927

VOLUME 47 No. 17

THE TOBACCO WORLD

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How Can It Be Done?

Easily - with

PORTO RICAN TOBACCO

No theory about it. It is being done now by many manufacturers who have realized the possibilities of this free-burning, smooth, fragrant, mild leaf.

Mind you, the public taste is distinctly toward the MILD Cigar, Porto Rican Tobacco either exclusive in the filler or blended with other tobaccos, brings that MILD so-called "Havana" flavor, without the full "Havana" strength.

This tobacco, grown in an American possession and brought in duty-free offers wonderful possibilities to American manufacturers. Its quality is admittedly superior, its flavor is what the public is demanding and, without duty, its cost permits you to produce A BETTER CIGAR AT A LOWER FIGURE.

The lucky fact that this excellent leaf is grown on American-owned soil throws open wide the profit gate to the alert manufacturer. Take advantage of it—get your share of these added profits—cater to the popular demand.

The Government of Porto Rico, as a protection for all buyers of its genuine native tobacco, requires that a Guarantee Stamp be affixed to all tobacco or tobacco products originating in Porto Rico. Look for these stamps in all your purchases.

GOVERNMENT OF PORTO RICO

TOBACCO GUARANTEE AGENCY

1457 BROADWAY *F. LINARES, Agent* NEW YORK, N. Y.

PUBLISHED ON THE 1ST AND 15TH OF EACH MONTH AT 236 CHESTNUT ST., PHILA., PA.

6 IMPORTANT REASONS WHY CIGARS SHOULD BE PACKED IN WOODEN BOXES

1. They give cigars a prestige and an atmosphere of quality impossible with any other containers.

2. They permit the most varied and attractive effects with either printing or lithography—and more beautiful and effective window displays.

3. They make consumer selection easy by allowing the whole cigar to be seen instantly.

4. They prevent damage and losses by making handling unnecessary by smokers.

5. They keep the product in better condition by absorbing the surplus moisture, but preventing over-dryness.

6. They improve the quality by adding to the cigar's own aroma the natural fragrance of the wood.

After all nothing satisfies like a good cigar

The Best Cigars Are Packed in WOODEN BOXES

Volume 47

THE TOBACCO WORLD

Established 1881

Number 17

A SEMI-MONTHLY

For the Retail and Wholesale Cigar and Tobacco Trade

$2.00 a Year | PHILADELPHIA, SEPTEMBER 1, 1927 | Foreign $3.50

"OLD GOLD" ADVERTISED FROM THE SKY

THE P. Lorillard Company gained the distinction of being the first to broadcast cigarette advertising from the sky when their huge trimotor Fokker plane flew over New England cities a short time ago and broadcast music and an "Old Gold" message to the astonished people below.

The plane climbs to a high altitude with the engines throttled down to eliminate as much of the noise of the three Wright Whirlwind Motors as possible and still generate sufficient electric current for the amplifiers.

The music from the plane, as well as the voice of the announcer, are plainly audible to the thousands on the streets even where traffic is heavy. As one newspaper reporter put it, "the average person wonders if he is hearing things for when the music started and after that a voice clearly inquired 'How is the weather down there,' the effect created among those on the ground was one of amazement and interest."

The huge plane is an exact duplicate of the plane that carried Commander Byrd to the North Pole. It is driven by three motors, weighs six tons, and carries a crew of five. The powerful amplifiers, through which the sound is transmitted from the clouds, have a range of several miles from an altitude of 3000 feet.

It goes without saying that the sales of "Old Gold" cigarettes have responded to this unprecedented method of advertising.

DE NOBILI CIGAR COMPANY PROVIDES GROUP LIFE INSURANCE

New York, N. Y., August 26.—More than $750,000 of group life insurance has been provided for the employees of the De Nobili Cigar Company, of Astoria, L. I. The contract is being underwritten by the Metropolitan Life Insurance Company, the employer paying the entire cost.

Provision for total and permanent disability is also included in the life contracts.

The Metropolitan service features embodied in the general plan include a visiting nurse service and the regular distribution of authoritative pamphlets on life extension and hygiene.

AMERICAN MACHINE & FOUNDRY EARNINGS

Earnings of the American Machine & Foundry Company, in the first half of 1927, amounted to $3.65 a share on the common stock, after preferred dividends, as compared with $2.20 a share on the common for the first half of 1926. New profit amounted to $722,355 as compared with $431,117 for the same period of the previous year.

CANADIAN FIRM OFFERS PROCESS FOR REMOVING EXCESSIVE NICOTINE

VMAILLIOUX & SON, LIMITED, St. Johns, Canada, call the attention of the trade, on another page, to the results of their experiments in removing the excessive nicotine content from tobaccos.

This firm claims that their research work has proven that the quality and aroma of the cigar can be greatly improved if the leaf is first treated to remove excess nicotine.

They state in their advertisement that this is "Another chemical triumph," and they also state that their process is not only most economical but that it in no way affects the characteristics of any particular tobaccos so treated.

They are greatly interested in co-operating with the tobacco industry, feeling that they have developed a process that will not only greatly improve all tobaccos treated by it, but that this improvement will also be reflected in increased sales.

They will be very happy to have any manufacturer write them for further details regarding their process.

MARK A. POLLACK ISSUES FINE MAP OF CUBA

Mark A. Pollack, leaf tobacco dealer, of Havana, Cuba, has issued an excellent tobacco map of the Island of Cuba, showing the tobacco growing districts of the Island, the principal highway across the Island and considerable other interesting and valuable information.

Included on the map is a description of the various kinds of tobacco grown in the several districts, as well as the crop raised in the various districts from the years 1917 to 1925 inclusive.

The map is about twenty-six inches square, and anyone interested in receiving a copy should get in touch with Mr. Pollack, San Carlos, and Penalver Streets, Havana, Cuba.

MACEDONIAN TOBACCO CROP LESS

According to advices from Salonica, the figures given out last June in regard to the prospects for the tobacco crop of this year in Central and Western Macedonia, unfortunately, have seriously been altered on account of steady dry weather and warm winds during the past two months. The revised figures, although approximately 70 per cent. more acreage was planted this year than last, show that the production of tobacco for this year will probably be about 7 per cent. less than last year, or 8,500,000 kilos, or 18,700,000 pounds.

JUNE PRODUCTION SHOWS TRIFLING LOSS

THE following comparative data of tax-paid products indicated by monthly sales of stamps are obtained from the statement of Internal Revenue collections for the month of June, 1927, and are issued by the Bureau. (Figures for June, 1927, are subject to revision until published in the annual report.)

Products	*June 1926*	*June 1927*
Cigars (large)		
Class A .....No.	249,831,796	278,457,405
Class B .....No.	87,848,235	65,800,620
Class C .....No.	224,688,282	217,141,998
Class D .....No.	12,553,542	12,818,623
Class E .....No.	1,640,011	2,308,924
Total	576,561,866	576,527,570
Cigars (small) .....No.	35,254,614	47,123,507
Cigarettes (large) ....No.	1,176,537	583,949
Cigarettes (small) ....No.	8,486,337,520	8,736,464,403
Snuff, man'd. .....Lbs.	3,093,633	3,066,213
Tobacco, man'd. .....Lbs.	33,233,316	31,992,441

Note: The above statement does not include tax-paid products from Porto Rico and the Philippine Islands. This information is shown in supplemental statement.

Supplemental Statement

Tax-paid products from Porto Rico for the month of June.

Products	*June 1926*	*June 1927*
Cigars (large)		
Class A .....No.	9,502,060	8,759,650
Class B .....No.	1,510,770	506,050
Class C .....No.	5,042,460	1,843,910
Class D .....No.	3,200	2,500
Total	16,058,490	11,112,110
Cigars (small) .....No.	1,500,000	1,500,000
Cigarettes (large) ....No.	350,000	752,000
Cigarettes (small) ....No.	42,000	41,000

Tax-paid products from the Philippine Islands for the month of June:

Products	*June 1926*	*June 1927*
Cigars (large)		
Class A .....No.	13,527,107	10,692,530
Class B .....No.	227,830	322,620
Class C .....No.	119,552	80,801
Class D .....No.	3,284	1,300
Class E .....No.	5,301	20
Total	13,883,074	11,097,271
Cigarettes (large) ....No.	300	1,200
Cigarettes (small) ....No.	374,234	172,121
Tobacco, man'd. ....Lbs.	138	33

Note: Quantities of tax-paid products shown in above statement are indicated by stamp sales of the month.

Supplement to the June Statement of Internal Revenue Collections

Tobacco manufactures:

Objects of Taxation.	*Fiscal Year 1926*	*1927*
Cigars	$38,852,093.13	$23,897,347.36
Cigarettes	254,951,590.42	279,015,556.35
Snuff	6,917,718.62	6,907,664.64
Tobacco, chewing and smoking	67,710,773.30	65,070,195.26

Note: Under the Revenue Act of 1926, tax on all classes of large cigars and on small cigars reduced.

AMERICAN SUMATRA EARNS APPROXIMATELY $6 A SHARE ON COMMON

ACCORDING to the *Wall Street Journal,* the America Sumatra Tobacco Corporation is expected to show earnings of approximately $6 a share on 175,000 shares of no-par common stock for the fiscal year ending July 31st.

Their entire crops in Florida and Georgia have been harvested and show about 50 per cent. greater value than their 1926 crops. Their Connecticut crop is expected to total approximately one-third more than the 1926 crops, and will be harvested within the next ten days.

Since the receivership was ended in August last year, the new corporation has reduced its outstanding preferred stock from $2,356,200 to $1,500,000 through purchases on the open market. The common stock of the corporation is still held in a voting-trust, which will not expire until 1929.

FOUR YOUTHS CAPTURED IN TRENTON WITH TRUCK OF STOLEN TOBACCO

Four youths, ranging in ages from fifteen to eighteen years were captured on Chambers Street in Trenton, N. J., early Monday morning after a chase in which the police fired many bullets at the fleeing bandits.

The youths were detected driving away from a garage on Poland Alley earlier in the night with a truck load of tobacco belonging to Harry A. Schewinberg & Company. The police were immediately notified and told to be on the lookout for the machine. About 3 A. M. it was discovered on Chambers Street, and the chase and capture followed.

The youths said they merely intended to take a joy ride and return the truck but when they discovered the contents, they took several cartons of cigarettes. They were locked up charged with burglary.

EXPORTS OF TOBACCO FROM CUBA

Declared exports at the Habana Consulate General for the month of June, 1927, amounted to $7,194,530, compared with $9,520,664, during June, 1926, states American Consul Edward Caffery, State Department, in a report released by the Tobacco Section of the Department of Commerce. The decrease is partly accounted for by reduced exportations of tobacco, one of the principal products of the island.

Exports of cigars for the month amounted to 20,504 pounds; scrap tobacco, 54,390 pounds; stemmed tobacco, 231,443 pounds; and unstemmed tobacco, 895,340 pounds.

WESTLEY PIKE ON VACATION

Westley Pike, of Bobrow Brothers, Incorporated, is spending his vacation in Canada, and on his return will visit the jobbers in New England in the interest of their "Bold," "La Tosella," and other brands.

"Another Chemical Triumph"

DENICOTIZED TOBACCOS

WE are pleased to announce to the tobacco industry the development of a special chemical process whereby the excessive nicotine content of tobacco is removed with the utmost economy without affecting either the aroma, or the particular character of the tobacco so treated.

Research by us has developed the important fact that the presence of nicotine does not improve the aroma of tobacco; on the contrary it is an alkaloid which by its excessive presence retards the improvement of your product.

Remove that excess amount of nicotine and you will quickly note the great improvement in the quality of your product, and the increase in your sales.

We are deeply interested in co-operating with the tobacco industry, and solicit the inquiries of all those manufacturing tobaccos regarding the exceptional features of our **DENICOTIZING PROCESS.**

V. MAILLIOUX & SON, LTD.

St. Johns, Quebec Prov.

Canada

PHILADELPHIA.

C. O. BENNER CIGAR COMPANY INCREASE THEIR BUSINESS 100% THIS YEAR

THE C. O. Benner Cigar Company, Trumbauersville, Pa., which has been manufacturing cigars since 1893 have increased their production thus far in 1927 one hundred per cent. over 1926. Many new jobbing accounts have been opened and they have resulted in splendid repeat orders.

As a result of this increased business they have had to expand their manufacturing facilities, and at the present time are in a position to supply a few more jobbing accounts in certain territories.

The C. O. Benner Cigar Company states that they are manufacturers of "Cigars of Quality," which is their slogan. The "El-Co" retails for 5 cents and is manufactured in two sizes, the Londres and Blunt.

The "Capola" is their leading brand which is made in four sizes, retailing for 10 cents, 2 for 25 cents, and 15 cents straight. The sizes are Bankers in foil, Panatela in foil, Invincibles, and Puritanos.

When increased business necessitated greater production facilities the firm decided to expand their jobbing territory. As stated above, new accounts and duplications have already expanded their business one hundred per cent. thus far this year. A few more jobbing accounts can be added due to their arrangements for increased production.

SMOKE CAUSES BOYS TO DISAPPEAR

John Thompson reported to the police on Monday that his two nephews, David and Joseph Fuhrmeister, aged ten and nine years respectively, had not been home since the day before, when they were caught indulging in a cigarette. Mr. Thompson thinks the youngsters were afraid to return home on account of having been caught in the act of smoking.

THROAT SLASHED FOR REFUSING SMOKE

Patrick McAleer, of 3265 Woodland Avenue, was standing in front of his home on Monday night when a negro came along and asked him for a cigarette. When McAleer refused the request, the negro whipped out a razor and slashed him across the throat. The negro was arrested and McAleer taken to the hospital, where his condition was pronounced serious.

TRICK DOOR FOILS BANDIT

WHEN Anthony Ridarelli was approached by a bandit in his cigar store at Tenth and Fitzwater Streets late Monday night and ordered to throw up his hand, Ridarelli immediately "stuck 'em up" and then did a "fade out" through a secret door right in back of the cigar counter. The bandit was so astounded that he failed to shoot and when Ridarelli appeared a moment later at an upstairs window and began to yell for the police the bandit fled without taking time to open the cash register.

KELLY JOINS CORAZA COMPANY

E. J. Kelly, of Youngstown, Ohio, has been appointed sales manager of the Coraza Cigar Company, which recently moved to Perkasie, Pa., from this city in order to expand the manufacturing facilities of the company on their brand "Marshall Field."

Howard F. Pent, president of the company, has recently returned from a trip through the Middle West, where he found the "Marshall Field" still making a steady gain in popularity among the smokers in that territory.

SHAW JOINS ZIFFERBLATT COMPANY

Jonas M. Shaw, who has been with Roig & Langsdorf, Incorporated, for the past sixteen years, has severed his connection with that firm and joined the sales forces of George Zifferblatt & Company, and will in the future assist in the placing of their popular "Habanello" cigar.

Mr. Shaw has a large number of friends in the trade who wish him every success with his new connection.

MOOSE CONVENTION BOOSTS SALES

The annual convention of the Loyal Order of Moose was held in Philadelphia last week and the 50,000 visiting delegates had a good effect on cigar and cigarette sales which helped to make up for the usual summer lull due to so many smokers being out of the city on their vacations.

E. M. HIRST A PROUD FATHER

E. M. Hirst, of the advertising department of Bayuk Cigars, Incorporated, is receiving congratulations over the birth of a fine eight-pound boy, born on Monday, August 22d. The youngster has been named, Harvey Charles Hirst.

450 to 500 Perfect Long Filler Bunches an Hour!

New

Features of Advantage of the

MODEL T UNIVERSAL

1—Produces well-conditioned, spongy, free-smoking bunches—the equal of hand work in every respect.
2—Good-conditioned bunches are assured by "laying up" the filler mechanically in exactly the same way that this is done by hand, in hand work; a few sprigs of fillers being added intermittently until the bunch is built up to the proper size and condition.
3—Fillers are blended by this machine in any proportions desired—or one type of filler only may be worked on the machine.
4—Any size or shape of bunch, and both right and left hand bunches can be made on the same machine with slight mechanical changes.
5—With two operators, it produces 450 to 500 uniform, spongy, free-smoking, blended or non-blended bunches an hour.
6—Can be used on mould work, or bunches can be rolled fresh by hand direct from the machine.
7—Adapted for use in conjunction with automatic rolling machines.
8—Quickly and accurately adjusted to different sizes and conditions of fillers.
9—Assures uniformity of bunches at all times in both size and weight.
10—Sturdy and simple in construction—easy to operate and handle; requires no expert mechanical attention.

PRICE

$1750

F. O. B. NEWARK, N. J., U. S. A.
CASH, or TIME PAYMENT TERMS

Complete ready to run with individual motor, drive equipment and two chairs, as shown above.

MODEL T UNIVERSAL
Long Filler Bunch Machine
for High Grade Work

CIGAR manufacturers to whom we have demonstrated this new Model T Universal have been amazed at its speed and efficiency in producing uniform, free-smoking, long filler bunches.

Not only do they find that two operators can work one type of filler on this machine at the rate of 450 to 500 bunches an hour, but they find that two types of fillers can be blended just as easily with the same speed, accuracy and efficiency.

By blending the bunch mechanically the Model T Universal produces a much more even and accurate blend than is possible by hand or floor mixing.

Because of the tremendous savings in production costs, and its durable construction assuring long life, this machine will pay for itself within a very short period of time, thus assuring a much larger margin of profit to manufacturers of long filler cigars.

A demonstration will be arranged on your request. Write for circular giving complete information.

UNIVERSAL TOBACCO MACHINE CO.
40 East 34th Street, New York, U. S. A.
Factory: Newark, N. J., U. S. A.

NEWS FROM CONGRESS AND FEDERAL DEPARTMENTS

FROM OUR WASHINGTON BUREAU 622 ALBEE BUILDING

AN INCREASE of $24,000,000 in taxes paid on cigarettes during the fiscal year ended June 30, last, as compared with the preceding year, is shown by figures just made public by the Bureau of Internal Revenue analyzing tax collections for the year. This increase made up for a decrease of $15,000,000 in taxes on cigars and a drop of $2,000,000 in taxes on tobacco, a net increase of $5,500,000 being reported for tobacco taxes as a whole.

The total tobacco tax collections for the year were $376,170,205, as compared with $369,534,283 for the preceding year, it is shown, this being the largest item in the Government's tax collections outside of the income and corporation taxes.

Collections by classes included $279,015,556.35 from cigarettes, against $254,951,590.42 in the preceding year; $65,070,195.26 from tobacco, against $67,710,773.30; $23,897,347.36 from cigars, against $38,852,093.13; $6,907,664.64 from snuff, against $6,917,718.62; $1,170,025.22 from cigarette papers and tubes, against $1,061,144.42, and $109,416.21 from miscellaneous collections, against $40,963.01.

North Carolina easily held its position as the principal cigarette taxpayer, with a total of $163,834,375, Virginia, the second State, paying only $53,285,066, and New York, third, $22,367,948. North Carolina also paid heaviest taxes on manufactured tobacco and snuff, $21,801,767; Ohio being second with $10,572,993, and Missouri third, with $10,053,805. Pennsylvania led as the cigarmaking State, paying taxes of $7,027,091, followed by Florida with $2,814,289, New Jersey with $2,579,989, and New York with $2,392,155.

The total collections of internal revenue from all sources for the fiscal year were $2,865,683,130, against $2,835,999,892 for the preceding year, a gain of $29,683,238. Collections of income tax totaled $2,219,952,443, against $1,974,104,141, an increase of $245,848,302; the 1927 total included $1,308,012,533 from corporations and $911,939,910 from individuals. Total miscellaneous collections were $645,730,686, against $861,895,750, a decrease of $216,165,064, due to changes made in rates by the 1926 revenue act.

The decrease in the collections from cigars was due to changes in the rates included in the 1926 law.

Opinion Divided Over Convenience of New Size Paper Money

Business men and bankers are divided over the desirability of the new smaller paper money which the Treasury is planning to issue, the first of which will be brought out in the form of a dollar bill next fall.

Objections to the smaller bills are that they will make necessary new-sized tills, cash registers, pocketbooks and other facilities for handling money. It is also claimed that they are harder to count, more susceptible of counterfeiting and that confusion will result from the circulation of two sizes of paper money during the years which must elapse before the last of the present-sized bills are replaced. On the other hand, admitting all the arguments except that of susceptibility to counterfeiting, which is denied, advocates of the new bills declare that the change is progressive and in keeping with the times and that the savings during years to come will more than offset temporary disadvantages.

Persons who have handled paper currency in the Philippine Islands, which is the same size as the proposed new notes, it is declared, find them more convenient in every respect than the larger size. One of their good features, it is asserted, is that they may be carried or sent through the mails without folding. It is largely a matter of mind, it is indicated by Treasury officials, and after trying out the new bills most of the people now criticising will find them better than they imagine.

Further Tax Reduction Probable at Next Session

More than $150,000,000 easily can be cut from the country's tax bill, it is declared by Representative William R. Green of Iowa, chairman of the House Ways and Means Committee, deriding General Lord's estimated surplus of but $214,000,000 for the fiscal year 1929 as the usual "conservative" figure of the Treasury Department.

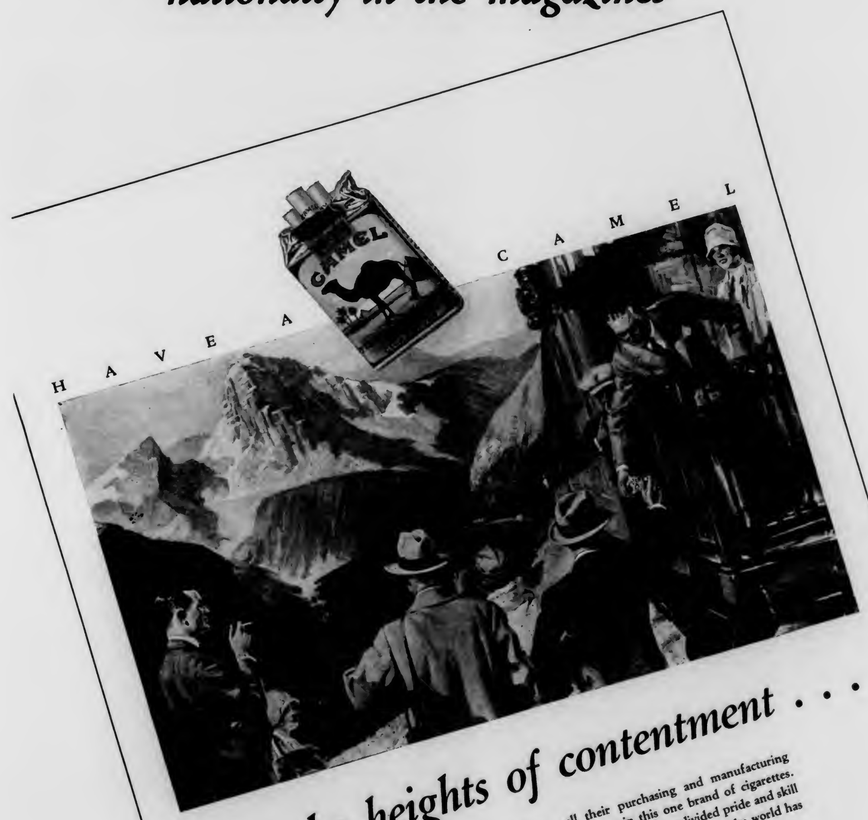
The Treasury's surplus estimates have always been below the actual excess of income over expenditures, Representative Green points out, and he has no reason to believe that the 1929 figure will prove more accurate than those for preceding years, the Treasury having failed to make aliowance for the steady industrial advance of the country.

As all revenue legislation must originate in the House, the bills being prepared by the Ways and Means Committee, there is little doubt, in view of Mr. Green's statement, but that more extensive relief will be provided than could be offered by the gloomy Senator Smoot, chairman of the Senate Finance Committee, who could not even see a cut of $150,000,000 after reading the report of General Lord, director of the budget.

"I have not always agreed with the conservative estimates of the Treasury as to revenues and at this time I think it is low on its estimate that a reduction in taxes of only $150,000,000 can be made," declared Congressman Green in answer to a request for his views. "No allowance is made in these figures for the fact that

(*Continued on Page 12*)

One of a Camel Cigarette series now running nationally in the magazines



On the heights of contentment . . .

MODERN smokers have in Camel such tobaccos and blending as were never offered in cigarettes before, regardless of price. Camels may be had everywhere—because they please the taste of smokers everywhere. Money cannot buy choicer tobaccos than you get in this famous cigarette, and the blend is so mellow and smooth that there is never a tired taste, no matter how many you may choose to light.

The producers of Camel, the country's largest tobacco organization, concentrate all their purchasing and manufacturing resources in this one brand of cigarettes. Into it goes their undivided pride and skill to produce such a smoke as the world has never known before.

The result of Camel's quality is its leadership among cigarettes. Modern smokers, won by its choice tobaccos, by its ever-dependable taste and fragrance, have awarded it first place. You're invited to modern smoking enjoyment.

"*Have a Camel!*"

R. J. REYNOLDS TOBACCO COMPANY, WINSTON-SALEM, N. C.

©1927

IMPORTS, CONSUMPTION, ETC., OF TOBACCO

ACCORDING to Bulletin 161 just issued by the Department of Commerce at Washington, Bureau of the Census, although the United State leads all other countries in the production and manufacture of tobacco, the quantities of both manufactured and unmanufactured tobacco and of tobacco products imported are considerable.

In 1926 over one-half of the total leaf tobacco imported was for use in the manufacture of cigarettes. Nearly two-thirds of the amount was from Greece and Turkey, while most of the remainder, which may have been transshipped from Greece, was imported from Italy. Of the total cigar leaf, about-three-fourths was imported from Cuba, while nearly all of the remainder, leaf suitable for cigar wrappers, produced in the Dutch East Indies, was imported from the Netherlands.

Of manufactured tobacco imported, "cigars and cheroots" the product of the Philippine Islands forms the largest proportion, there having been over 3,000,000 pounds imported into the United States during the calendar year 1926, compared with more than 3,200,000 for 1925, 3,100,000 for 1924, and 4,200,000 for 1923. In addition to the tobacco and tobacco products imported into the United States considerable quantities are shipped from Porto Rico into continental United States. The quantities in 1926 included 27,261,093 pounds of leaf and 4,615,111 pounds of stems, scraps, and trimmings, and 177,501,000 cigars and cheroots.

Considerable quantities of imported leaf tobacco remain in United States bonded warehouses for some time before being withdrawn and the duty paid.

Exports

The exports of tobacco and tobacco products are important items in the international trade of the United States. The total value of domestic tobacco and its products exported in 1926 amounted to $157,418,150 showing a decrease of $13,885,026 compared with 1925. The comparative figures for prior years are $171,303,176 in 1925, $186,186,265 in 1924, $179,208,163 in 1923, and $173,299,078 in 1922. Much the larger portion of these exports consisted of leaf tobacco, which in 1926 amounted to 478,772,691 pounds valued at $136,676,454. The exports of leaf tobacco to the United Kingdom in 1926 were much larger than to any other country, followed by China, France, the Netherlands, Germany, Australia, Belgium, and Canada, in the order named.

The exports of cigarettes for the calendar year 1926 amounted to 9,539,335,000 valued at $17,897,731. Of this amount, nearly 7,000,000,000 valued at $12,065,519 were exported to China, while over 800,000,000 were sent to the Straits Settlements. Smoking tobacco exported during the year amounted to 1,036,171 pounds and plug tobacco to 3,651,005 pounds, compared with 1,138,217 pounds and 3,724,650 pounds, respectively, for 1925.

Considerable quantities of smoking and plug tobacco were shipped to Alaska, Hawaii, and Porto Rico, while 4,227,569 pounds of leaf were also sent to Porto Rico for use in the manufacture of cigars, this amount comparing with 3,325,514 pounds in 1925, 2,403,354 pounds in 1924, 3,509,455 pounds in 1923, and 1,462,008 pounds in 1922.

Number of Factories

Tobacco has long been a favorite source of revenue, this product being generally considered in the class of luxuries. In order to make certain that all of the taxes may be levied and collected, the Bureau of Internal Revenue requires that each manufacturing establishment and dealer be registered or licensed.

The number of factories engaged in manufacturing cigars, cigarettes, and tobacco and snuff, and dealers on January 1, 1926, was 10,022, of which 8,533 manufactured cigars, 143 cigarettes and 1,346 tobacco and snuff. New York State leads in the total number of manufactured concerns, followed by Pennsylvania, Illinois, Ohio and Wisconsin, in the order named. Of the total number of dealers, 2,802, there were in North Carolina 502, Kentucky 413, Pennsylvania 357, New York 355, and Virginia 307.

In addition to the factories operated under the jurisdiction of the Bureau of Internal Revenue, there were, during 1926, 9 bonded manufacturing warehouses of class 6 which were operated under the jurisdiction of the Customs Division; of these, 6 were engaged in the manufacture of cigars, 2 in the manufacture of cigarettes and tobacco, and 1 in the manufacture of tobacco.

Consumption

In connection with the collection of taxes on tobacco all manufacturers are required to keep strict account and make sworn report of leaf tobacco and other materials used in the manufacture of cigars, cigarettes, snuff, and tobacco. The Bureau of Internal Revenue is accordingly in possession of information concerning the quantity of tobacco consumed in the United States.

723,529,953 pounds of leaf tobacco were consumed in the manufacture of cigars, cigarettes, and tobacco and snuff in registered factories in 1926. Of this quantity, 151,271,250 pounds were used in the manufacture of cigars, 274,193,017 pounds in the manufacture of cigarettes, and 298,065,686 pounds in the manufacture of chewing and smoking tobacco and snuff. During the period from 1897 to 1925, there was, with a few exceptions, a general increase from year to year in the quantity of tobacco consumed, the total for 1926 being larger than for any other year. Tobacco used during 1926 in the manufacture of cigars and cigarettes shows an increase over 1925, while the quantity used for tobacco and snuff decreased.

The first district of Pennsylvania leads in the manufacture of cigars, followed by Florida, Virginia, fifth New Jersey, third New York, first Michigan, Maryland, and twelfth Pennsylvania. No other district showed a production of as many as 200,000,000 cigars for the calendar year of 1925. The state of North Carolina, with more than 46,300,000,000, leads in the manufacture of cigarettes, followed by New York, with over 11,600,000,000, Virginia, with over 10,200,000,000, and New Jersey with over 6,400,000,000. In this connection, 6,094,228,868 cigarettes were made in 1925 in bonded manufacturing warehouses in the customs district of Virginia.

First Missouri and North Carolina districts account for most of the plug tobacco manufactured; first Missouri, Tennessee, Kentucky for twist; first Illinois, first Michigan and fifth New Jersey for fine cut; North Carolina, first Ohio, Kentucky, first Illinois, tenth Ohio, fifth New Jersey, and Virginia for smoking tobacco; and Tennessee, fifth New Jersey, and first Illinois, for snuff. The manufacture of cigars and smoking tobacco is generally distributed throughout the country, while the other branches of the trade are more or less restricted to special localities.

Nearly two-thirds of the total production of cigars in Florida was intended to retail at more than 8 cents each. On the other hand, about 93 per cent. of the total production of Virginia was intended to retail at not

(*Continued on Page 16*)

Yes.. in all four corners of the earth!

Coronado Hotel,
St.Louis, Mo., May 10, 1927.

Liggett & Myers Tobacco Co.,
#212 Fifth Av.,
New York City.

Gentlemen:

It will be, I have no doubt, a source of gratification to you to know that CHESTERFIELD cigarettes were on sale and, at that, the leading American seller, in all parts of the world. This is not hearsay, but was gathered by me while on a trip around the world on the Canadian Pacific Liner S.S.Empress of Scotland.

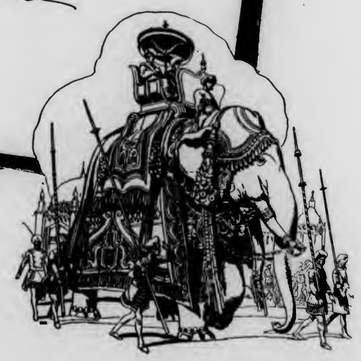
We started our trip on December 2nd, crossing the Atlantic and visited, among other points - Maderia Islands, Gibralter, Monte Carlo, Algiers, Haifa and Jerusalem in the Holy Land, Cairo, Naples, Suez, Bombay, India, Java, Dutch Sumatra, Singapore, Manila, Hongkong, Shanghai and Pekin, China, Kobe and Tokio in Japan, Honolulu, the Canal Zone, Havana and home.

Not only was CHESTERFIELD the leading American cigarette at all points visited, but it was the best seller (all brands) on the Empress of Scotland.

What appealed to me most, however, was to find CHESTERFIELD selling well in Kobe and Tokio which, as you know, has a tobacco Regie (Government monopoly of tobacco and cigarettes). Not only this, we found CHESTERFIELD on sale in a little inland town, Nara, in Japan.

With all good wishes, I remain,

Very sincerely yours,
E. H. Barker



THE SUN NEVER SETS
ON CHESTERFIELD'S
POPULARITY

News from Congress

(*Continued from Page 8*)

the business of the country is steadily growing. I still think that a substantial reduction in taxes is practical. The revenue bill will probably be the first matter to be taken up and Congress should adjust its appropriations to the amount of the revenue which can reasonably be anticipated, and a deficit by all means ought to be avoided.

"In reducing taxes. I think that the matter of the income taxes of corporations ought to be first taken up, as corporations have not received the reductions which have been granted to all other lines. After such reductions as are practical have been made, certain brackets of the income tax ought to be taken up, and it may be possible to consider some other matters, but everyone expects appropriations made necessary by the Mississippi flood and it is likely that large appropriations will also be made for new cruisers. It must also be kept in mind that a deficiency bill failed in the last Congress, and also the appropriations for public buildings. These and other items that were not cared for at the last session will largely increase expenses. It is therefore quite evident that only reductions which are most pressing in their nature should be considered."

Material increases in appropriations for the national defense next year, carried to the Black Hills by the director of the budget and there approved by President Coolidge, made impossible a tax cut of anything like the $300,000,000 originally planned, and administration leaders have been casting about for means whereby a cut of as large a sum as possible might be made.

The total estimate for the running of the Federal Government next year is $3,561,000,000 with receipts for the year estimated at $3,775,000,000 leaving a surplus of $214,000,000. The actual cost of operating the Government departments and bureaus will be $3,316,000,000, which is $16,000,000 in excess of the limit set by the President.

UNION & UNITED TO TAKE OVER AMERICAN BRANDS TODAY

According to information made public last Tuesday, the Union and United Tobacco Corporation will take over today the manufacturing rights to several brands of cigarettes and tobaccos from the American Tobacco Company.

The brands to be taken over include: "Melachrino," "Sweet Caporal," "Herbert Tareyton," "Omar," and "Blue Boar" cigarettes as well as several brands of plug and smoking tobacco and a brand of cigarette papers.

TOBACCO PROSPECTS IN PORTO RICO

Porto Rican bank collections continue rather low particularly in tobacco districts, states American Trade Commissioner H. P. Macgowan in a cable dated August 13 and released by the Tobacco Section of the Department of Commerce. Tobacco prices continue unsatisfactory, making it probable that many planters will sustain considerable losses on the recent crop. The remainder of the unsold crop is estimated to be slightly below 20,000,000 pounds. A restriction of the next crop was planned at a recent meeting of tobacco planters.

RESALE PRICE LEGISLATION NEAR ATTAINMENT

ALTHOUGH a foreigner reading our newspapers might get the impression that we hold our national legislators in low esteem, the fact is that every fair minded American knows that the men we send to represent us at Washington represent, as a rule, the best intelligence of the country. Being able, fair minded men, our Senators and Representatives are slow to act in questions involving fundamental principles of government. This explains why some of the reform laws now accepted as the most beneficent on our statute books have been placed there only after long years of effort.

The Pure Food Law, one of our wisest and most beneficial statutes, regarding it as a whole, was achieved only after 24 years of almost continuous work. It is evident that legislation to protect against unfair and uneconomic price cutting and manipulation is passing through a similar process. Each year sees a definite advance in the education of public opinion which must be carried out before this legislation or any other of similar importance can be successful, however necessary.

After 14 years of unremitting effort, legislation permitting the standardization of resale prices seems to be on the verge of accomplishment. The average American business man has reached such a stage of puzzlement and exasperation in regard to his rights in the matter of contracts covering resale prices that the demand upon Congress to do something at its next session has become almost irresistible. Regarding themselves as the representatives of the people, Senators and Congressmen quite naturally have waited until the popular demand for this legislation has reached an insistence that must be considered.

The Resale Price Bill was reintroduced at the last Congress bearing the names of two men whose opinions command respect not only in their own communities, but throughout the country, and among their colleagues. Representative Kelly through his earnest championship of this measure, has come to be recognized as one of our foremost authorities on business legislation. Senator Capper, who sponsored the bill in the Upper House, is a publisher and man of long experience in public life. The bill they introduced two years ago was given one of the most thorough hearings accorded to any piece of legislation in the last Congress. Since that time the attitude of our national legislators proved beyond a doubt that they considered this bill as one of the outstanding business reforms. The Capper-Kelly Bill has been redrafted by a special committee of the House Interstate and Foreign Commerce Committee, with the aid of some of the most astute minds in Congress. In the form in which it will be reintroduced, the bill should be proof against any assault that can be projected against it by the price cutting interests which have profited by the present confusion in the law and conflicting court decisions.

Those who have believed that relief from this situation might come from the courts, and that legal interpretation of present statutes would work out the problem, have met so many disappointments that they now realize that a Federal statute is the only solution.

The members of Congress have thus become more directly interested and concerned with the public benefit of such a law, and because of the progress which was specially marked during the last session, definite action is practically assured when Congress convenes again.

(*Continued on Page 17*)

Belasco, Relating Advice to his famous actors about smoking, would tell you:

David Belasco
Dean of the
American Theatre

"The voice is to the actor what the chisel is to the sculptor. He must beware of dulling its qualities. Naturally I am vitally concerned about the voices of my players, so I always advise the one cigarette that I discovered many years ago that does not impair control of the subtlest vocal shadings or cause huskiness or harshness. I mean the 'Lucky Strike.' It is the player's best friend."

David Belasco

You, too, will find that Lucky Strikes are mild and mellow—the finest cigarettes you ever smoked, made of the finest Turkish and domestic tobaccos, properly aged and blended with great skill, *and* there is an extra process—"It's toasted"—no harshness, not a bit of bite.

"It's toasted"

No Throat Irritation - No Cough.

When in New York you are cordially invited to see how Lucky Strikes are made at our exhibit, corner Broadway and 45th Street.

SOME POINTS OF INTEREST

By M. L. Hayward

I WAS making a fair profit on my business, all right, but the interest I had to pay ate it up," the tobacco dealer explains.

"No man should go into business till he has capital enough to 'carry on' without paying tribute to the banks or money lenders," the "college expert" suggests.

"Well, if a man has that much money he wouldn't go into business—he'd retire and live on the interest."

Now, interest generally arises out of notes given by the dealer to a wholesaler from whom he buys, or to the bank from which he borrows the money to pay the wholesaler.

Take, for instance, the case where the dealer gives a note like this:

"Two years after date for value received I promise to pay to the Ajax Company three thousand dollars with interest at 7% per annum."

At the end of the first year the company demands $210.

"That's one year's interest on your note at 7%," the company explains.

"The note was run for two years, and the interest isn't payable till the two years is up," the dealer protests.

"But the interest is per annum, and that means payable yearly."

"I won't pay, and you can sue if you like."

And the dealer is right, as the words per annum merely fix the rate of interest, and not the time of payment.

Then how could the note be drawn so the interest would be payable yearly? By saying with annual interest at 7%.

Suppose, however, that the note in question had not mentioned any interest, but the company charges interest at say, 5%, which the dealer pays and gets his note. Can he then compel the company to repay the interest?

On this point the rule is that if X gives a note to Y that does not mention interest, but X voluntarily pays interest at a lawful rate, he cannot compel Y to repay it, even although Y could not have collected interest if X had refused to pay.

Now, each state has the right to fix the rate of interest in the state, and suppose that the note in question simply says "with interest" without naming the rate, then the rate fixed by the law of the state applies. Now, if at any time the note is given the legal rate of 6%, but before it falls due, the state legislature changes the rate to 5%, the maker tenders interest at 5% and the payee claims 6% which was the legal rate when the note was signed. Which is correct?

The payee.

Again take a note in the following form:

"Six months after date for value received I promise to pay to the Acorn Company two thousand dollars 'with interest' at 6% until due and at 8% after maturity until paid."

Can the Company collect 8% if the note is not paid at maturity?

The answer depends on the state in which the point arises. In Arkansas, California, Connecticut, Illinois, Indiana, Iowa, Kansas, Louisiana, Maine, Massachusetts, Michigan, Montana, Nebraska, New York, North Carolina, Oregon, Oklahoma, and Washington, the increased rate may be collected, while in Minnesota it cannot.

(*Continued on Page 18*)

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The Standard of Excellence

It pays to display them

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LA PALINA
CIGAR

PROSPECTS FOR SUMATRA TOBACCO

IT is likely that the crop of wrapper tobacco grown in the Sumatra East Coast in 1927, the harvesting of which is now being completed, will be of a much higher quality than the crop of 1926, states American Consul Sydney B. Redecker, State Department, in a report released by the Tobacco Section of the Department of Commerce. The total quantity of the crop will probably be in the neighborhood of 40,000,000 pounds. The excellence of this year's crop is due to the extraordinarily favorable weather conditions prevailing during nearly all the growing season of the tobacco plants in the fields, extending from January to the present time. It is believed that because of the favorable results, there will be a high percentage of the finer and more expensive grades of foot-leaves, or American grades, purchased mainly by American cigar manufacturers. Thus, the prospects are that the earnings of the tobacco companies resulting from the sale of the present crop at the auctions in Holland next year will be great.

Although last year's crop which is now being sold at auction in Holland in the manner established by the producers was of an inferior quality, the returns have been surprisingly good.

THE PHILIPPINE TOBACCO MARKET FOR JULY

The Philippine tobacco market continues quiet, decreased exports being due largely to a decline in shipments to Spain, states Assistant Trade Commissioner Wilbur K. Hoyt in a cable report received in the Tobacco Section of the Department of Commerce on August 18. Exports of raw leaf from the Philippines during July amounted to 3,284,854 pounds, of which 1,929,025 pounds went to Spain and 930,341 pounds to Japan and Chosen (Korea). Cigar exports to the United States during the month amounted to 14,600,000 in number, an improvement over the number exported in July, 1926.

TOBACCO AREA TO BE INCREASED IN QUEBEC

The area planted to tobacco in Quebec will reach 10,000 acres, compared with 9,808 in 1926, states American Consul Harry M. Lakin, State Department, in a report released by the Tobacco Section of the Department of Commerce. About 5,000 acres are planted to cigar tobacco; 3,000 acres to pipe tobacco; and 2,000 acres to small pipe tobacco.

IMPORTS, ETC., OF TOBACCO

(*Continued from Page 10*)

more than 5 cents. West Virginia and the twenty-third district of Pennsylvania, the home of the "stogie" also show a very large percentage of the total production intended to retail at 5 cents or less.

In the amount of taxes collected North Carolina leads all other states, being followed, in the order named, by Virginia, New York, New Jersey, Pennsylvania, Ohio, and Missouri. No other state showed as much as $10,000,000 paid in tobacco taxes.

During the period from 1863 to 1926, inclusive, the revenue from tobacco has increased from $3,097,620 in 1863 to $369,605,294 in 1926, and shows a gain of $25,547,491 in 1926 as compared with 1925.

RESALE PRICE LEGISLATION NEAR

(*Continued from Page 12*)

The recent announcement by the Federal Trade Commission of a broad economic survey of the problems involved in resale price control, paves the way for action.

In its statement to the press, the Commission frankly concedes the fundamental legal facts of the situation which we have insistently stressed as intolerable and as inescapably demanding legislative relief along the lines of the Capper-Kelly Bill. The statement says:

"Resale price fixing presents probably the most perplexing question before the Federal Trade Commission and the trade and industrial associations today. Conflicting decisions have been handed down by the courts. Among commercial leaders there is a sharp division of opinion as to the extent to which prices can and should be regulated. It is expected by the Federal Trade Commission that this investigation will go a long way toward clearing up these difficulties as this will be the first really comprehensive investigation of the subject undertaken."

In fact, there is so much evidence of actual progress and aroused opinion, that there is every indication that the next Congress will surely proceed to a vote upon the bill.

The situation at Washington has been summed up by both Senator Capper, of Kansas, and Representative Kelly, of Pennsylvania, in recent addresses. Said Senator Capper in a speech at Kansas City on May 24:

"The question of price protection is rapidly assuming serious proportions. A few years ago it was a murmur; today it has developed into a steady roar. In almost every field of retail business price cutting is one of the main topics of conversation at all gatherings and it is discussed in feature articles in all trade journals. The need for legislation is dawning in the public mind as well as in the minds of those most interested in the expansion of American business."

Said Representative Kelly at the annual convention of the American Manufacturers of Toilet Goods, at Atlantic City, on May 11:

"At no time since 1911 have conditions been so propitious for enactment of this clarifying legislation as right now.

"For the first time since the Dr. Miles decision I believe we have a real opportunity to get this protective legislation through Congress.

"In this conviction I urge every man present at this convention to get behind this legislation to insure its passage."

All of these efforts and the great expenditures of money will come to naught, of course, if the rank and file of all trades do not respond, in like. Never has the opportunity for action been brighter, and one that only comes in years is at hand to bring about relief through this legislation.

During the lull between now and when Congress convenes again, virtually all of the Representatives are at home, repairing and putting up their political fences, and have their ears close to the voices of their constituents. What better time, than right now, can be chosen to indicate how you stand on this measure that directly and most pointedly concerns the future of American business?

Your efforts now may assure the passage of the bill next winter. So do the good work now!

The various trade associations of the country are on record in favor of resale price standardization almost without exception. In this line little remains to be done.

Classified Column

The rate for this column is three cents (3c.) a word, with a minimum charge of seventy-five cents (75c.) payable strictly in advance.

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DISTRIBUTOR DESIRES JOB LOTS OF CIGARS—Any quantity, all classes. Cash proposition. Address full particulars c/o Box 503, "The Tobacco World."

The Tobacco World
Established 1881

VOLUME 47 SEPTEMBER 1, 1927 No. 17

TOBACCO WORLD CORPORATION
Publishers
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Schedule of Rates for Trade-Mark Services Effective April 1, 1916.

Registration,	(see Note A),	$5.00
Search,	(see Note B),	1.00
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Duplicate Certificate,		2.00

Note A—An allowance of $2 will be made to members of the Tobacco Merchants' Association on each registration.

Note B—If a report on a search of a title necessitates the reporting of more than ten (10) titles, but less than twenty-one (21), an additional charge of One Dollar ($1.00) will be made. If it necessitates the reporting of more than twenty (20) titles, but less than thirty-one (31), an additional charge of Two Dollars ($2.00) will be made and so an additional charge of One Dollar ($1.00) will be made for every ten (10) additional titles necessarily reported.

REGISTRATIONS

MEMORIAL PLAZA:—45,036. For all tobacco products. August 10, 1927. The City Cigar Co., Baltimore, Md.

BENEDICTION:—45,037. For cigarettes and tobacco only. August 11, 1927. Marcelino Perez & Co., Tampa, Fla.

GENERAL DYCKMAN:—45,038. For all tobacco products. August 13, 1927. Petre Litho. Co., New York, N. Y.

LA HABANA SELECCION DE LUXE:—45,040. For all tobacco products. August 15, 1927. Corral, Wodiska y Ca., Tampa, Fla.

SOLAZAR:—45,041. For cigars. August 15, 1927. Thomas L. Lane, New York, N. Y.

POPLIN'S BLUE BANNER:—45,042. For cigars only. July 11, 1927. John D. Poplin, Kinston, N. C.

FLOR DE MENTHOL:—45,043. For all tobacco products. July 26, 1927. The Moehle Litho. Co., Inc., Brooklyn, N. Y.

LA WEINICA:—45,044. For cigars, cigarettes and tobacco. July 16, 1927. I Weinberger, Los Angeles, Cal.

THE HOOVER:—45,045. For cigars. August 17, 1927. S. W. Hoover, Martindale, Pa. (By consent of the American Litho. Co., New York, N. Y.)

STANLEY ARMS:—45,046. For all tobacco products. August 19, 1927. Ruy Suarez & Co., New York, N. Y.

BIG BOY:—45,047. For scrap tobacco only. August 22, 1927. Sam Gallin, Cleveland, Ohio.

TRANSFERS

SUPERFINE:—81 (U. S. Tobacco Journal). For cigars. Registered April 26, 1883, by Witsch & Schmitt, New York, N. Y. Transferred to J. H. Hamann, Chicago, Ill., and re-transferred to F. Garcia & Bros., New York, N. Y., and Tampa, Fla., March 26, 1927.

THE AMERICAN'S CIGAR

PARTIES of American tourists are in evidence in Ireland just now and a correspondent states that they are recognisable not only by their complexion and clothes but by their cigars. Seldom is the ordinary Irish citizen seen in public with a cigar. The transatlantic visitor still indulges in a practice which is a lost indulgence on this side of "the herring pond" one, unfortunately, it is said, kept alive only by ante-war plutocrats, capitalists, company promoters, and others of that ilk. Many tobacconists say that cigar smoking is a thing of the past, that in the United Kingdom the cigar trade is only about one-fifth of what it was in pre-war days, and that in the last few years the consumption has fallen by many millions yearly, and that even in America it has gone down by 10 per cent. Then, of course, there is the question of price. The present generation has never had an opportunity of purchasing five good "fat" cigars in a cardboard box for a shilling. Six times that amount would be nearer the figure today.

The Cigarette

The Americans in adhering so faithfully to the cigar pay no heed evidently to a New York medical journal which said recently: "The least harmful method of using tobacco is the cigarette." Therefore, we must admit that if ladies will smoke, the dainty cigarette is the most suitable for their use. It would be interesting to know in what measure the fair sex by their very general use of the cigarette have contributed to the prosperity of the cigarette making industry. Doubtless very substantially. In mid-Victorian days, according to Jerome in "Stageland," "You could always tell the villain because he smoked a cigarette." None of the Marie Corelli heroes smoked; it was always her "villains." Now we have so far improved that we think little of the heroine who cannot dispose of a few cigarettes in half-an-hour.—*Tobacco Trade Review,* London.

SOME POINTS OF INTEREST

(*Continued from Page 14*)

Now, take the note that says it bears interest at 6%, and that if there is any default in the payment of the interest, then the note shall bear interest at 9% after the default. Can the 9% be collected in this case?

On this point the law is that the 9% interest is "by way of a penalty," and cannot be collected.

Sometimes notes are written in this form:

Six months after date for value received I promise to pay to the Acorn Company, Two Thousand Dollars, "with interest at 6% and if not paid when due at 9% from date."

Is this valid?

On this point the courts of California, Colorado, Iowa, and Kansas, hold that the increased interest can be collected from the date of the note, while in Nebraska and Washington courts say "No."

Now, take the note, drawn without interest, but with a clause providing that if not paid when due it shall draw interest at 6% from date.

On this point the courts of Georgia, Illinois, Indiana, Iowa, Kentucky, Michigan, Mississippi, Ohio, and South Carolina say that the interest can be collected, while in Alabama, North Carolina and Virginia it cannot.

Now, suppose that the legal rate of interest is 5% and the note is payable 4 months after date with interest at 6%. Now, if the interest is not paid when due, what rate will govern after the due date—5% or 6%?

"The rate of 6% governs till the note falls due, then it drops back to 5%," the dealer contends, and in Alabama, Arkansas, Colorado, Columbia, Kentucky, Louisiana, Maine, Maryland, Minnesota, Montana, New York, Pennsylvania, Rhode Island and South Carolina he is on safe ground.

"No, the rate fixed by the note governs till the note's paid, even although it runs after maturity," the payee argues, and in Arizona, California, Connecticut, Florida, Illinois, Indiana, Iowa, Arkansas, Massachusetts, Michigan, Mississippi, Missouri, Nebraska, Nevada, New Hampshire, New Jersey, New York, North Carolina, Ohio, Tennessee, Texas, Virginia, West Virginia and Wisconsin the payee is "in right."

The foregoing brief review is not intended to be exhaustive, but it is believed that the points covered will be of some assistance to the tobacco man who may be called on to pay interest at any time.

REYNOLDS INCREASES UNDIVIDED PROFITS

This week the R. J. Reynolds Tobacco Company increased its undivided profits account by approximately $8,000,000 through a complete adjustment of Federal taxes on excess profits.

BUYERS' GUIDE

CIGAR BOXES

NIC. ALTHAUS CO
MANUFACTURERS OF HIGH GRADE CIGAR BOXES
CEDAR SAW AND PLANING MILLS
LABELS, RIBBONS CIGAR MAKERS SUPPLIES
TEL. ASHLAND 6342 637-641 EAST 17 ST. NEW YORK ESTABLISHED 1875.

F. BRECHT'S SONS
CIGAR BOXES
109 N. Orianna Street
PHILADELPHIA, PA.

Monroe Jarrett Sons
WOODEN CIGAR BOXES
TRADE *JARSO* MARK
Randolph and Jefferson Streets
Philadelphia, Pa.

CIGAR BOXES

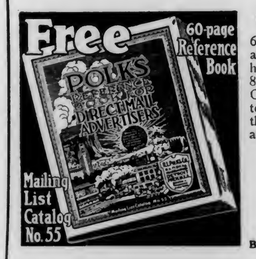
Dependable service—Quality packages—to meet any requirement in the Wooden Containers for Cigars

The WOODEN package is the retainer of AROMA from Factory to Consumer

The Buckley Cigar Box Co., 24 Vine St., DESHLER, OHIO.
The Buckley Box Co., 1106 West Town St., COLUMBUS, OHIO.

PERFECT LITHOGRAPHY
CIGAR LABELS BANDS
American Box Supply Co.
2309 Russell Street Detroit, Mich.
Corner of Grattot Street
Exclusive Selling Agents For
THE CALVERT LITHOGRAPHING CO.

Colorgraphic
LABELS-BANDS-ADVERTISING
WINDOW TRANSPARENCIES
Quality Service
AMERICAN LITHOGRAPHIC COMPANY
NINETEENTH STREET & FOURTH AVENUE—NEW YORK
58 E. WASHINGTON ST. CHICAGO · FIRST NATIONAL BANK BLDG. TAMPA · 620 POYDRAS ST NEW ORLEANS · 163-173 MAIN ST. SAN FRANCISCO



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The Standards of America
Lorillard's Snuff, Est. 1760
Rail Road Mills Snuff, Est. 1825
Gail & Ax's Snuff, : Est. 1851
ALL OF THE OLD ORIGINAL
Maccoboys—Rappees—High Toasts
Strong, Salt, Sweet and Plain Scotchs
MANUFACTURED BY
GEORGE W. HELME CO., 111 Fifth Ave., New York

SMOKE
DILL'S BEST
"It's A Mighty Fine Pipe Tobacco"
If your jobber is unable to supply you, write us direct and state size desired. Give us the name and address of your jobber.
10c 15c 25c 75c $1.50 SIZES
J. G. DILL CO. Richmond, Va.

White Owl
CIGAR
3 for 20¢

The finest of tobacco . . . sweet-tasting . . . mellow . . . mild . . . what a real foundation for cigar satisfaction! And to make this enjoyment complete, a fine, generous, *invincible* size . . . free-smoking . . . even-burning . . . as cool as a breeze from the sea : : : : : : :

MILLIONS ARE SAYING—"TASTING BETTER THAN EVER!

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SEPTEMBER 15, 1927

VOLUME 47 No. 18

THE TOBACCO WORLD

It is Now Generally Admitted That No Tobacco in the World Combines So Many Essentials to a Good MILD Cigar as

PORTO RICAN TOBACCO

It is a smooth, mild, free-burning leaf, literally teeming with rich, natural fragrance.

Used exclusively in the filler or blended with other tobaccos it gives that ALL DAY satisfaction demanded by the great army of American cigar smokers.

That is why choice Porto Rican leaf is now widely selected by manufacturers of nationally advertised cigars of the mild Havana type—its unusual *combination* of many good qualities are fast being recognized.

And remember this—Porto Rican Tobacco, grown in an American possession, and admitted duty-free, permits you to produce a *better value to the smoker at the price he pays.*

The Government of Porto Rico, as a protection for all buyers of its genuine native tobacco, requires that a Guarantee Stamp be affixed to all tobacco or tobacco products originating in Porto Rico. Look for these stamps in all your purchases.

Write for booklet containing full information on Porto Rican Tobacco. Address your communications to

GOVERNMENT OF PORTO RICO
TOBACCO GUARANTEE AGENCY
1457 BROADWAY *F. LINARES, Agent* NEW YORK, N. Y.

PUBLISHED ON THE 1ST AND 15TH OF EACH MONTH AT 236 CHESTNUT ST., PHILA., PA.

6 IMPORTANT REASONS WHY CIGARS SHOULD BE PACKED IN WOODEN BOXES

1. They give cigars a prestige and an atmosphere of quality impossible with any other containers.

2. They permit the most varied and attractive effects with either printing or lithography—and more beautiful and effective window displays.

3. They make consumer selection easy by allowing the whole cigar to be seen instantly.

4. They prevent damage and losses by making handling unnecessary by smokers.

5. They keep the product in better condition by absorbing the surplus moisture, but preventing over-dryness.

6. They improve the quality by adding to the cigar's own aroma the natural fragrance of the wood.

After all nothing satisfies like a good cigar

The Best Cigars Are Packed in WOODEN BOXES

Volume 47

THE TOBACCO WORLD

Number 18

Established 1881

A SEMI-MONTHLY

For the Retail and Wholesale Cigar and Tobacco Trade

$2.00 a Year | PHILADELPHIA, SEPTEMBER 15, 1927 | Foreign $3.50

UNITED STORES MAY SELL THEATRE TICKETS

THE United Cigar Stores Company, due to the efforts of the theatre owners to straighten out the ticket gouging muddle in New York City, has offered to have the tickets distributed through every United Cigar Store and United Agencies throughout the metropolitan district.

The plan as outlined is for the United stores to handle all tickets at a fair price. The United Company could have a great central station where all tickets would be listed, and this station to be connected with all United stores and agencies by private wire so that every store and agency could find out at a moment's notice just what seats are available.

HEARING ON RECEIVERSHIP OF CONNECTICUT POOL TODAY

A hearing on proceedings for a receivership for the Connecticut Valley Tobacco Growers' Association has been set for today at 10 A. M. in the Superior Court, of Hartford, Conn.

This action was taken following the filing of a petition for receivership signed by four hundred members of the association. Total membership of the association is over two thousand.

UNIVERSITY OF WISCONSIN FRESHMEN WARNED AGAINST SMOKING

When the University of Wisconsin "opens for business" next week the freshman class will be given a guide book containing advice and admonition as to how they should conduct themselves if they wish to follow the "straight and narrow" path.

A few of the things frowned upon by the faculty are as follows:

Loafing—Very pernicious habit.

Smoking—Treacherous and insidious.

Profanity—Useless, inane; stamps the user as of low and vulgar mind.

Gambling—Fascinating vice; consumes time, money and morals.

Drinking—Most vicious; unfortunately popular.

BONDED TOBACCO COMPANY LEASES BUILDING

The Bonded Tobacco Company has leased the entire first floor of the building at 1182 Broadway, New York City, direct from the owners of the building, beginning September 1st. The company manufactures Sackett de-nicotized tobacco products, which are becoming quite popular.

HERBERT S. COLLINS DIES SUDDENLY

HERBERT S. COLLINS, vice-president of the United Cigar Stores Company, and also first vice-president of the newly organized Union Tobacco Company, died suddenly in New York City on Sunday, September 11th. Death was due to heart disease.

Mr. Collins at the age of 16 was a cigar store clerk in Syracuse but rapidly worked his way up until at the time of his untimely death he was recognized among the leaders in the retail cigar and tobacco industry. He was fifty-two years of age.

CHARLES STUTZ RETIRES FROM CIGAR BOX INDUSTRY

Charles Stutz, who for many years has been head of the cigar box manufacturing firm of the Charles Stutz Company, New York City, has retired from the cigar box industry, having sold his interest in the company to Jacob Laux, who for many years has been vice-president of the company, and who now becomes president.

According to report, the capital stock of the company has been reduced from $125,000 to $95,000.

Jay J. Laux, son of the president of the company, has been elected vice-president, to succeed his father, and Frank Stutz, son of the former president, remains as secretary of the company.

Jacob Laux, now president of the firm, has won for himself many friends throughout the cigar and cigar box industry during his many years with the Charles Stutz Company, and carries with him the best wishes of his many friends in his new position.

It is understood that the business will be continued under its old name and that there will be no change in policy.

10,000,000 CIGARETTES DESTROYED

"Ten million cigarettes, which would probably have been issued or sold to the troops if the war had continued, were refused by both the army and navy. They had been stored in the Stanley Warehouse, Liverpool, since the end of the war until recently, when it was decided that they should be destroyed."

Quite right too. Residue war stocks of smoking material should always be burned. The cigar would have a better vogue today had it not been for the trading in deteriorated war cigars—out of condition and with flavor destroyed by keeping in unsuitable conditions.—*Tobacco,* London.

WHEN IS A CIGAR STORE NOT A CIGAR STORE?

ACCORDING to an article in the September 8th issue of "Printers' Ink" a cigar store ceases to be a cigar store "when side lines crowd out the main line," and it is intimated that one of the big cigar store chains is beginning to realize this point.

In an article in their house organ addressed to the sales clerks, the Vice-President of this chain says:

"I am bitterly disappointed at the results obtained by our store salespeople and district managers in the cigar business building campaign, on which we have paid out since last November over $75,000. This commission plan was called off on August 1.

"Our cigar business will never increase in our stores until our salespeople learn to talk cigars to cigar customers.

"The main reason why our cigar business has not increased as it should, is that our salespeople shove a razor and shaving cream deal or a pipe or something else at our cigar customers.

"Until our people learn to talk pipes and pipe deals to pipe and tobacco customers and cigars to cigar customers we are not going to get anywhere with our cigar business.

"If, every time there is a deal on some sundry merchandise item, with prizes for district managers and store salespeople, our district sales managers order our salespeople to try to shove one of these deals down the throat of every customer, we are going to do less and less cigar business.

"I know that our pipe business can be steadily increased without conflicting with our cigar business. I know that sundry merchandise and sundry merchandise deals, if properly displayed in an attention-calling manner in the windows and in the stores, will sell to pipe customers and cigar customers and cigarette customers.

"I know that if our salespeople beg our cigar customers to buy these things instead of talking up our cigars and trying to sell more cigars, through striving to win customers' confidence, friendship and good-will with good cigars, we not only fail to sell the little sundry merchandise deal but drive the customers out of our stores into our competitors' stores where they can get decent cigar service."

And this vice-president ought to know. He knows now in fact, what some of the foremost competitors of his chain of stores have claimed to know for some time, *i. e.*, that a cigar store is not a cigar store when the windows, the counters, the cases, the shelves and all about contain such things in quantity as alarm clocks, dollar watches, cameras and safety razors.

Drug stores may, and do, get away with it. But cigar stores? Hardly. Because, well, just because you, as a man and a smoker, don't like to buy your own daily dozen of cigars in a drug or department store unless you have to.

Price also has a lot to do with it, surely. But so has display. And so has salesmanship.

Cigars to be sold in volume, are just exactly like coffee or candy. They are regulated in sale by preference and taste, and they represent, in their different fields, a decided personal element in purchase which gives the advantage to the store selling the exclusive cigar line.

Again with cigars, nothing is more important to the smoker of parts than a wide range of brands, sizes and shapes. Wrapper colors and precise conditioning

(*Continued from Page 17*)

MICHAEL IBOLD PASSES AWAY

MICHAEL IBOLD, well known cigar manufacturer, of Cincinnati, Ohio, passed away at his home in that city on Sunday, September 4th, following an illness of about six months. He was sixty-eight years of age.

Mr. Ibold had been suffering from a kidney condition for some time and underwent an operation about six months ago which gave him some relief, but which proved only temporary.

Mr. Ibold was born in Germany and came to this country when he was a boy and went to work for his brother, Peter, in his cigar factory. Later he and his two brothers entered into a partnership and manufactured cigars. In 1882 Mr. Ibold entered the cigar business "on his own" and established the "Sonada" brand which has been among the leading sellers in Cincinnati ever since that time.

He is survived by a widow and two sons.

TWENTY-FOLD INCREASE IN TOBACCO ACREAGE

British Columbia is expected to produce over 1,000,000 pounds of tobacco this year, according to estimates of the Provincial Department of Agriculture. While only 42 acres were planted with tobacco last year, between 800 and 1,000 acres will be used for tobacco production this year, principally in the Okanagan Valley, where this industry has become widely established and the farmers are much encouraged with last year's success. While tobacco-growing is at present centered in the Okanagan, experiments are being carried out in other areas, one of the most interesting being that of Mr. T. G. Coventry, member of the Provincial Legislature, who has two experimental plots on the Peninsula outside Victoria.

A successful tobacco harvest in British Columbia this year will establish the province as one of the principal tobacco-growing regions of Canada, almost the entire production so far having been from Ontario and Quebec.—*Tobacco World,* London.

LORILLARD TO USE RADIO ADVERTISING

The P. Lorillard Company has entered into a contract with the National Broadcasting Company whereby parts of shows in Broadway, New York, theatres will be broadcast each Saturday night for sixteen weeks throught the WEAF chain.

Parts of the best musical shows in New York during the sixteen weeks of the contract will be used in connection with the P. Lorillard Company's present advertising campaign on "Old Gold" cigarettes.

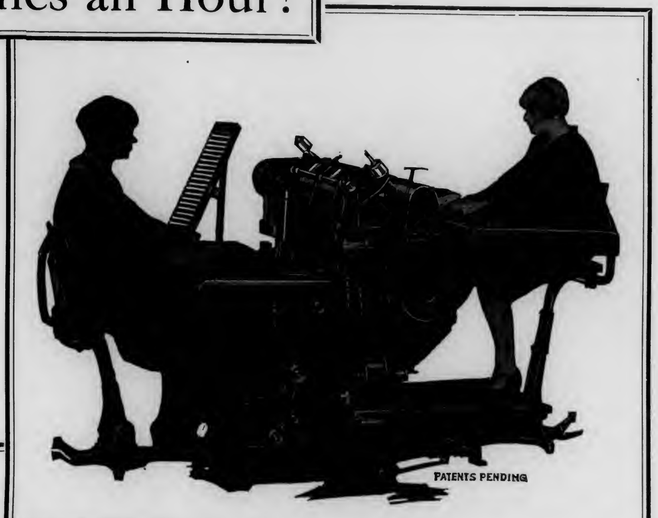
H. S. CULLMAN RETURNS

Howard S. Cullman, vice-president of Cullman Brothers, Inc., leaf tobacco brokers of New York City, has returned from Europe where he has been making a study of the flying fields of England and France. Mr. Cullman is a Commissioner of the Port of New York Authority, and his visit to the flying fields abroad was in connection with the establishment of an airport adjacent to New York City.

LUIS TORO OFF FOR PORTO RICO

Luis Toro, president of the Porto Rican-American Tobacco Company, which firm recently purchased the Congress Cigar Company, sails today for Porto Rico on an inspection tour of the factories there.

450 to 500 Perfect Long Filler Bunches an Hour!



New

Features of Advantage of the

MODEL T UNIVERSAL

1—Produces well-conditioned, spongy, free-smoking bunches—the equal of hand work in every respect.
2—Good-conditioned bunches are assured by "laying up" the filler mechanically in exactly the same way that this is done by hand, in hand work; a few sprigs of fillers being added intermittently until the bunch is built up to the proper size and condition.
3—Fillers are blended by this machine in any proportions desired—or one type of filler only may be worked on the machine.
4—Any size or shape of bunch, and both right and left hand bunches can be made on the same machine with slight mechanical changes.
5—With two operators, it produces 450 to 500 uniform, spongy, free-smoking, blended or non-blended bunches an hour.
6—Can be used on mould work, or bunches can be rolled fresh by hand direct from the machine.
7—Adapted for use in conjunction with automatic rolling machines.
8—Quickly and accurately adjusted to different sizes and conditions of fillers.
9—Assures uniformity of bunches at all times in both size and weight.
10—Sturdy and simple in construction—easy to operate and handle; requires no expert mechanical attention.

PRICE

$1750

F. O. B. NEWARK, N. J., U. S. A.
CASH, or TIME PAYMENT TERMS

Complete ready to run with individual motor, drive equipment and two chairs, as shown above.

MODEL T UNIVERSAL
Long Filler Bunch Machine
for High Grade Work

CIGAR manufacturers to whom we have demonstrated this new Model T Universal have been amazed at its speed and efficiency in producing uniform, free-smoking, long filler bunches.

Not only do they find that two operators can work one type of filler on this machine at the rate of 450 to 500 bunches an hour, but they find that two types of fillers can be blended just as easily with the same speed, accuracy and efficiency.

By blending the bunch mechanically the Model T Universal produces a much more even and accurate blend than is possible by hand or floor mixing.

Because of the tremendous savings in production costs, and its durable construction assuring long life, this machine will pay for itself within a very short period of time, thus assuring a much larger margin of profit to manufacturers of long filler cigars.

A demonstration will be arranged on your request. Write for circular giving complete information.

UNIVERSAL TOBACCO MACHINE CO.
40 East 34th Street, New York, U. S. A.
Factory: **Newark, N. J., U. S. A.**

PHILADELPHIA.

WORLD'S FIRST FLYING CIGAR STORE VISITS PHILADELPHIA

ON FRIDAY, September 2nd, the giant Sikorsky airplane, fitted up as a complete United cigar store swooped down from the sky and landed at the municipal flying field, at the south end of Island Road, here, having flown from Baltimore in fifty-five minutes.

The flying cigar store left Curtiss Field, L. I., last July on a trip through the country and visited thirty-three of the larger cities on the trip, at each of which the store was open for business and cigars, cigarettes, etc., were sold over the counter.

It was piloted by Captain Roscoe Turner, of world war fame.

Upon landing here the plane was welcomed by A. M. Rosenthal, Philadelphia manager and assistant vice-president of the United Cigar Stores Company, and Arthur B. Eaton, as official representative of Mayor Kendrick, of Philadelphia. Frank P. Will, general manager of the G. H. P. Cigar Company, and Willis Andruss, general sales manager of the Congress Cigar Company were also on hand to welcome the plane.

Although there was not room enough in the plane to carry absolutely everything that can be bought over the counter in all United Cigar Stores, the plane did carry a stock of "Ricoro," "Orlando," "Optimo," "La Palina," "Robert Burns," "El Producto," and "White Owl" cigars, the popular brands of cigarettes, and a stock of "Old Briar" smoking tobacco, "Drinkless" pipes, Eastman cameras, Gillette razors and blades, Beech-Nut chewing gum and fruit drops, Ingraham clocks and watches, Florin leather goods and pad matches.

Souvenirs were given to all those who visited the plane.

The plane returned to New York on September 6th, and it was estimated that over one hundred thousand persons visited the plane and made purchases on the complete trip.

D. E. KLEIN OFFICIAL RETURNS

Morris Edelman, vice-president of D. Emil Klein Company, returned recently from Europe on board the S. S. Majestic.

J. B. Annis, of Gradiaz, Annis & Co., of Tampa, Fla., was a recent visitor here in the interest of their brand, "Don Julian."

NEW BAYUK PACKAGE MAKES A HIT

THE new one-fortieth packing of the "Philadelphia Hand Made" cigar, recently brought out by Bayuk Cigars, Incorporated, is making a hit with the trade and repeat orders are coming in in excellent volume. The new package is of tin, attractively decorated in colors and dealers are ordering substantial stocks in anticipation of holiday business.

W. E. Harris, formerly with the American Cigar Company, has been appointed territorial manager for Bayuk Cigars, Inc., in the Southern States, comprising Florida, Alabama, Mississippi, and Tennessee.

Distributors of Bayuk brands, in various parts of the country, who have recently visited headquarters here, report Bayuk brands showing substantial increases over 1926 in each of their territories.

CONGRESS ADDITION NEARING COMPLETION

The six-story addition to the Camden, N. J., factory of the Congress Cigar Company is rapidly nearing completion, and will soon be ready for occupancy. The increased manufacturing space available will enable the Congress Company to increase their production of the popular "La Palina," which has already reached record sales to date this year.

A. E. Stocker, of Canton, Ohio, was a recent visitor at the Congress headquarters here. He was accompanied by his son, Earl, who is enrolled at the University of Pennsylvania, taking the Wharton School business course.

"ANTONY Y CLEOPATRA" DRIVE ON

Robert Donnelly and G. Snyder, of the American Cigar Company were recent visitors here, doing missionary work on the "Antony y Cleopatra" cigar, distributed by Yahn & McDonnell Cigars, of North Seventh Street.

A substantial increase in sales has been noticed since their visit.

JACOB KOPPEL A RECENT VISITOR

Jacob Koppel, who is the manufacturer of the "Flor de Cumbal" cigar, was a recent visitor in Philadelphia looking over the results of the recent campaign on his cigar here. He found conditions satisfactory with the "Flor de Cumbal" taking on well with the dealers and many repeat orders coming through.

"Another Chemical Triumph"

DENICOTIZED TOBACCOS

WE are pleased to announce to the tobacco industry the development of a special chemical process whereby the excessive nicotine content of tobacco is removed with the utmost economy without affecting either the aroma, or the particular character of the tobacco so treated.

Research by us has developed the important fact that the presence of nicotine does not improve the aroma of tobacco; on the contrary it is an alkaloid which by its excessive presence retards the improvement of your product.

Remove that excess amount of nicotine and you will quickly note the great improvement in the quality of your product, and the increase in your sales.

We are deeply interested in co-operating with the tobacco industry, and solicit the inquiries of all those manufacturing tobaccos regarding the exceptional features of our DENICOTIZING PROCESS.

V. MAILLIOUX & SON, LTD.

St. Johns, Quebec Prov.

Canada

NEWS FROM CONGRESS AND FEDERAL DEPARTMENTS

FROM OUR WASHINGTON BUREAU 622 ALBEE BUILDING

RETURN to senders of undelivered mail with the mere notation "unclaimed" no longer will be countenanced by the Post Office Department unless that is the sole and true reason for non-delivery, it has been announced by First Assistant Postmaster General John H. Bartlett.

As a result of numerous complaints from business men that no definite reason is given for non-delivery of a large part of the mail returned, orders have been issued to all postmasters that the actual reason for non-delivery must be noted on each piece of mail returned.

"The primary function of the postal service is to handle, transport and deliver mail," it is pointed out in the order. "When mail is undeliverable for any specific reason, this reason should be plainly indorsed on such mail in accordance with section 615 of the Postal Laws and Regulations, which requires that 'every undelivered article of mail matter must be indorsed or stamped to show the reason for non-delivery, such as "not found," "refused," "removed," "firm dissolved," "deceased," "in dispute," ' etc. The indorsement 'unclaimed' 99 times out of 100 does not mean anything to the sender, and it must be used only when no other reason can be given for non-delivery."

Department of Commerce Investigating Method of Taking Cash Discounts Where Freight is Allowed

Organizations in the tobacco industry are to be asked to express their opinion as to practices to be adopted for the taking of cash discounts where allowance is made by the seller for freight charges to be paid by the buyer. The trade practices relating to allowance of discounts are being studied by the domestic commerce division of the Department of Commerce at the request of business interests of the country, with a view to determining whether the cash discount should be taken before or after any allowance for freight is deducted from invoices. Uniformity of practice with respect to such discounts is being sought in order to settle present controversies, which result in uncertainty and confusion, as well as loss of money, time and good will.

In order to secure a basis for further study of the problem, officials of the division have sought the views of more than 550 trade associations in all lines of industry, representing manufacturers, wholesalers, retailers and other business executives, the apparent confusion that exists being pointed out and inquiry made as to whether a common understanding of the subject is desired. More than 300 responses have already been received, practically all of them agreeing that a common understanding is eminently desirable; approximately 100 replies expressed an opinion as to when the cash discount should be taken, being about evenly divided.

"It is not the intention of the department to act as judge or suggest what practice should be followed," it is explained, "but it is hoped that the discussions will clarify the issue considerably and make it possible for business men to reach conclusions with a greater assurance of confidence in their correctness. The development of this common understanding should greatly enhance a uniformity of action, or standardized practice."

The responses received to the initial inquiry, it is pointed out, establish that there is a problem in connection with the matter of making deductions from invoices and that confusion exists through different understandings as to whether the cash discount should be the first deduction from the face of the invoice. The results of the divisions' investigation will be transmitted to the trade organizations of the various industries for consideration by them with a view to recommending uniform practices for their trades. Large sums of money will be affected by any decision which is reached, it is stated.

Failure to Place Return Address on Mail Causes Tremendous Loss in Year

Members of the tobacco industry who seek business by mail suffer heavy losses through incorrect addressing and the failure to have return cards on their envelopes, more than $600,000 a year in postage alone being lost by business men of the United States in this manner, it is estimated by officials of the Post Office Department who are planning a campaign for the reduction of this loss in an effort to relieve the postal service of the burden of handling so much "dead" mail. This sum, it is explained, was lost by business houses in first-class postage alone and does not include a very much larger amount represented by undeliverable third-class mail, of which no record is kept.

Much of the loss could be eliminated, it is declared, if all users of the mails were to place a return address upon their envelopes. This would enable postal employees to return undeliverable matter, and the sender could correct his mailing lists and check up upon the accuracy of employees entrusted with the handling of outgoing mail, a large part of the undeliverable matter being due to errors in the names of cities and states.

The necessity for providing a return address on all mail is evidenced by the experiences of employees

(*Continued on Page 12*)

Belasco, Relating Advice to his famous actors about smoking, would tell you:

David Belasco
Dean of the
American Theatre

"The voice is to the actor what the chisel is to the sculptor. He must beware of dulling its qualities. Naturally I am vitally concerned about the voices of my players, so I always advise the one cigarette that I discovered many years ago that does not impair control of the subtlest vocal shadings or cause huskiness or harshness. I mean the 'Lucky Strike.' It is the player's best friend."

David Belasco

You, too, will find that Lucky Strikes are mild and mellow—the finest cigarettes you ever smoked, made of the finest Turkish and domestic tobaccos, properly aged and blended with great skill, *and* there is an extra process—"It's toasted"—no harshness, not a bit of bite.

"It's toasted"

No Throat Irritation - No Cough.

When in New York you are cordially invited to see how Lucky Strikes are made at our exhibit, corner Broadway and 45th Street.

THE TOBACCO INDUSTRY OF SMYRNA

TURKISH sun-cured leaf tobacco suitable for the manufacture of cigarettes only, is in favor with American smokers, and now enters into the production of most of the blended cigarettes made in the United States as well as the straight Turkish, states American Consul John Carrigan, Jr., State Department, in a report released by the Tobacco Section of the Department of Commerce. Tobacco forms one of the principal money crops of the Smyrna district and plays an important role in the domestic economy of the country and in maintaining its foreign trade balance.

Three American tobacco companies have in the past several seasons purchased an average of 22,000,000 pounds of Smyrna tobacco annually and approximately 75 per cent. of this amount is shipped to the United States for consumption. This total represents about 40 per cent. of the total production of the district. Germany is the country of destination of the next largest amount of exports, but buys largely an inferior grade.

Under the influence of soil and climate the leaf grown in Turkey has developed an aroma and taste, and even a size and shape of leaf differing greatly from its American plant ancestors and contemporaries. Many smokers find the straight Turkish too rich and aromatic and the straight Virginia too strong in nicotine, so the blended cigarette in which the richness and aroma of the Turkish leaf is used to modify the body and strength of American tobacco seems to meet a constantly increasing popular demand.

Crop Production

In the Smyrna district the total yield of recent years has varied from 19,000,000 to 60,000,000 pounds. The 1913 crop was 38,000,000 pounds and the crop of 1926 amounted to 50,000,000 pounds. Unofficial crop estimates on June 1 were for a slightly higher yield in 1927, although it is still too early for any definite prediction.

Quality of Product Varies According to District

The finest grades of Smyrna tobacco are grown in the well drained mountain districts, the leaf produced in the plains losing in quality what it gains in bulk. Continuous sunshine during the growing and harvesting season is absolutely necessary for the cultivation and curing of Turkish tobacco. Extraordinary care of the tender plants during every stage of growth and preparation for market is essential.

Next to Smyrna and Samsoun the most important producing districts in Turkey are Ismidt, Balikesser, Brusa, Adrianople and Trebizond. Other important producing districts of aromatic tobacco are Ayasoulouk and Scalanova.

Average Farm Yield

The yield depends upon climatic conditions prevailing during the season. In a normal year the fields of the Smyrna district yield 425 pounds per acre on the hillsides and 680 pounds per acre on the plains. These yields may be increased or decreased 15 or 20 per cent. depending upon whether the season has been dry or rainy.

In most of the important producing districts the annual yield is about 2,000 pounds per grower, but the variation is very great. The most satisfactory crops from the buyer's standpoint are those of from 4,000 to 12,000 pounds. Experience has shown that crops exceeding these figures are usually badly handled.

(*Continued on Page 12*)

JULY CIGAR PRODUCTION SHOWS DECREASE

The following comparative data of tax-paid products indicated by monthly sales of stamps are obtained from the statement of Internal Revenue collections for the month of July, 1927, and are issued by the Bureau. (Figures for July, 1927, are subject to revision until published in the annual report.)

Products	*July, 1926*	*July, 1927*
Cigars (large):		
Class A .....No.	256,914,595	277,899,770
Class B .....No.	85,023,833	64,174,923
Class C .....No.	212,139,818	205,871,552
Class D .....No.	12,421,833	11,256,520
Class E .....No.	2,053,396	1,996,533
Total	568,553,475	561,199,298
Cigars (small) .....No.	32,721,320	38,236,866
Cigarettes (large) ....No.	677,881	824,690
Cigarettes (small) ....No.	7,961,032,037	8,277,052,397
Snuff, manufactured ..lbs.	3,023,080	3,299,641
Tobacco, manufactured lbs.	30,624,450	28,270,343

Note: The above statement does not include tax-paid products from Porto Rico and the Philippine Islands. This information is shown in inclosed supplemental statement.

Supplemental Statement

Tax-paid products from Porto Rico for the month of July.

Products	*July, 1926*	*July, 1927*
Cigars (large):		
Class A .....No.	9,934,000	9,538,790
Class B .....No.	1,399,500	312,710
Class C .....No.	4,975,350	2,178,880
Class D .....No.	2,500	10,500
Class E .....No.	400	.....
Total	16,311,750	12,040,880
Cigars (small) .....No.	1,000,000	500,000
Cigarettes (large) ....No.	105,000	150,000
Cigarettes (small) ....No.	62,440	64,200

Tax-paid products from the Philippine Islands for the month of July.

Products	*July, 1926*	*July, 1927*
Cigars (large):		
Class A .....No.	14,706,520	12,408,220
Class B .....No.	138,470	215,817
Class C .....No.	96,298	106,630
Class D .....No.	30,347	976
Total	14,971,635	12,731,643
Cigarettes (small) ....No.	33,283	299,020
Tobacco, manufactured lbs.	121	64

Note: Quantities of tax-paid products shown in above statement are indicated by stamp sales for the month.

Supplement to the July Statement of Internal Revenue Collections

Objects of Taxation	*July 1926*	*July 1927*
Tobacco manufactures:		
Cigars	$ 2,043,832.90	$ 1,978,381.61
Cigarettes	23,888,106.70	24,837,992.02
Snuff	544,154.46	593,935.45
Tobacco, chewing and smoking	5,512,791.77	5,088,998.68

Is An Outstanding Cigar Box Lumber Achievement

When there was a shortage of cigar box lumber in the peak years of demand in 1919 and 1920, California REDWOOD came to the rescue of the industry. Its exceptional utility immediately made a place for it among cigar container woods, and it met the most exacting requirements of both the cigar box manufacturer and the cigar manufacturer.

The efforts of the Pacific Lumber Company to produce a cigar box lumber of the highest quality have never ceased, and they have been rewarded with a continually increasing demand for their product.

The popularity of California REDWOOD is due to the many merits of the wood itself. It is odorless, its insulating qualities produce a natural humidor for cigars, and the shrinkage and warpage which affects other woods under certain atmospheric conditions is not apparent in cigar boxes made of California REDWOOD.

As a result, the wooden containers of some of the largest selling cigar brands in this country have California REDWOOD lids because the customers (the cigar manufacturers), insist on this specification.

If you are interested in securing a natural humidor for your cigars, and flat and straight lids on your wooden containers, write either our New York or Chicago offices for important facts about the merits of California REDWOOD.

CHICAGO
2073 McCormick Bldg.

The Pacific Lumber Co.
OF ILLINOIS
REDWOOD
"TIME'S ONLY RIVAL"
REG. U.S. PAT. OFF.
332 SO. MICHIGAN AVE. CHICAGO, ILLINOIS

NEW YORK CITY
2314 Pershing Square Bldg.

The Largest Manufacturers and Distributors of California Redwood

News from Congress

(*Continued from Page 8*)

of the dead letter office where, of the more than 25,000,000 dead letters handled each year, over 1,000,000 contain valuable inclosures, the total of which last year was well in excess of $5,000,000. Recently an undeliverable letter was received containing a draft for $55,600. The draft was returned to the sender through information made available when the letter was opened but, it is pointed out, someone lost the interest on $55,600 for about 15 days, or something like $139 which could have been saved had a return address been given on the envelope.

"Coolidge Economy" to Remain Policy of Republican Party

"Coolidge economy," practiced so ardently by the President, will be retained as a permanent policy of the Republican party. The success which has attended the President's efforts to reduce unnecessary expenditures by the Federal Government is counted upon to prove of popular appeal during the coming presidential campaign.

This is made manifest in the second of a series of pre-campaign bulletins issued by the Republican National Committee, in which are stressed the achievements of the present administration. It is indicated that the withdrawal of President Coolidge as a possible candidate in the 1928 elections has not affected the issues which he, as head of his party, has voiced, but on the contrary has made the retention of this particular feature more desirable since it has been on this point that the administration has chiefly gone before the public.

The next campaign will be fought on the record of the Coolidge administration, regardless of the personnel of the ticket. The fiscal achievements of the administration, as reviewed by the Republican National Committee, will be a basic plank in the next platform of the Republican party. The main issue will be "Coolidge economy."

"Summed up," says the Republican textbook, "this is the record of six years of public economy under Republican administration:

"A reduction of $5,799,000,000 in the interest-bearing public debt.

"A reduction of $269,000,000 in the annual interest charge.

"A reduction of $2,300,000,000 in the annual routine expenditures of the Government.

"Three tax reduction measures.

"A surplus every year.

"This has been accomplished despite rapidly increasing legitimate demands upon the Government, due both to an increase in the volume of work necessary in agencies already established, and to new agencies created to meet changing modern conditions, such as the development of commercial aviation, air mail, radio, etc.

"There has been nothing magic about these accomplishments in economy, nothing lucky, nothing except a definite policy carried on with determination and fixity of purpose to reduce public expenditures to the absolute minimum consistent with good public service.

"It has not been an easy task," the statement continues. "It has run counter to human nature, which generally finds the temptation to spend stronger than the will to save. It has been accomplished only by public exhortation, private admonition and personal practice upon the part of the Chief Executive of the United States in the persons of the late President Harding and President Coolidge, their Cabinet advisers and the heads of the various agencies and bureaus in their various departments.

"It has been a worth-while accomplishment which has furnished a much-needed and timely example to the family of nations and to the various state and local governments within the United States—an example which it must be admitted has not always been followed."

THE TOBACCO INDUSTRY OF SMYRNA

(*Continued from Page 10*)

Time of Planting and Harvest

Seed beds resembling American hot house beds are prepared in December and January and the seeds are sown from late January until early March, depending upon the section and the altitude. Transplanting takes place about one month later. This work is done entirely by hand. Each grower must notify the Regie in advance of the precise amount of land he intends to sow to tobacco and the Regie verifies the production. Despite all precautions the sale of contraband tobacco assumes considerable proportions in the interior and even in the larger cities.

The gathering of the crop—an exacting and arduous process, as each leaf must be picked separately—takes place usually in early July, and continues until September, depending upon the locality. Not more than four leaves are plucked at any one time from the same plant, and then only when they show the delicate soft green color indicating ripeness.

Baling and Sorting

This is the most delicate operation of all and requires exceptional care to prevent damage through fermentation. The leaves are packed in burlap covered bales weighing 130 to 145 pounds. An average Kaloup bale weighs 45 to 50 okes (1 oke equals 2.8264 pounds). Tonga bales made by manipulating the loose leaves weigh 50 okes and sometimes slightly more. American tobacco companies all use Tonga bales. Bales of Basma, also loose leaf manipulated tobacco, weigh usually 12 to 20 okes.

With the exception of one district, all tobacco in this region is baled on the farm by the planter. In this one district only are the leaves sold and delivered on the string. It is the usual custom for the planter to grade his bale only according to size of leaf. No standard is enforced by the Government and each of the exporting companies fixes its own standards.

Generally speaking, the cultivator pays little attention to a proper classification of his crop. He is usually urgently in need of money, and he lacks the necessary means and time for a careful sorting of the leaves by size and quality and therefore packs them together carelessly and offers them for sale.

Cost of Production

Tobacco growing is almost entirely a family industry, there being no large plantations owned and operated by domestic or foreign companies. Growers with small families and large farms must resort to a great extent to hired labor.

While the average cost of production varies from year to year according to the yield and other factors,

(*Continued on Page 14*)

Camel

The cigarette you can smoke with real enjoyment

If all cigarettes were as good as Camel you wouldn't hear anything about special treatments to make cigarettes good for the throat. Nothing takes the place of choice tobaccos.

© 1927, R. J. Reynolds Tobacco Company, Winston-Salem, N. C.

NEW CURRENCY CIGAR

Foil Wrapping keeps 'em fresh and makes new customers

5¢

It pays to display them

P. Lorillard Co., 119 W. 40th St., New York

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THE TOBACCO INDUSTRY OF SMYRNA

(*Continued from Page 12*)

an average of 45 cents per oke (15 cents per pound) has prevailed in recent years.

One of the largest tobacco merchants and exporters of Smyrna gave the following estimates of the cost of production in a normal year:

For land on the mountain slopes, cultivated by a grower who employs the labor of his own family, 40 to 60 piastres per oke. The use of hired labor will bring the cost up to 90 or 120 piastres per oke, a range of 8 to 22 cents a pound.

For land on the plans, where family labor is utilized, 35 to 50 piastres per oke; with some hired help, 60 to 80 piastres per oke.

For rented land, a rental of Ltqs. 5 to 12 per donoum equal to $13.50 to $25.00 per acre at rates of exchange recently prevailing.

Marketing Methods

Sales by growers are usually concluded in the small villages nearest their farms, but occasionally the growing crop is sold in the field or hypothecated in advance for supplies furnished. In such cases the lender repays himself out of the proceeds of the crop and then divides the residue with the grower.

Towards the end of September the agents of the various tobacco companies visit the villages, having been kept informed during the growing season of the quality and quantity of the crop in the various districts. Usually prices advance when it is known that a representative of an American or other exporting house is on hand.

When the trade is made the tobacco is transported to the nearest city where there is a representative of the Regie, and the formalities of sale are completed.

Prices

Farm prices in the Smyrna district have varied from $0.20 per pound in 1913 to $0.55 in 1919. The price last year paid at original sales in the villages was about 23 cents a pound.

Export prices vary according to quality and cost of raw material and the expense of manipulation and packing. Prices in recent years have fluctuated between 20 and 60 cents per pound.

The crop of this district is absorbed largely by the American tobacco companies, the Regie, or Turkish Monopoly, and several other large exporters.

Carry-Over

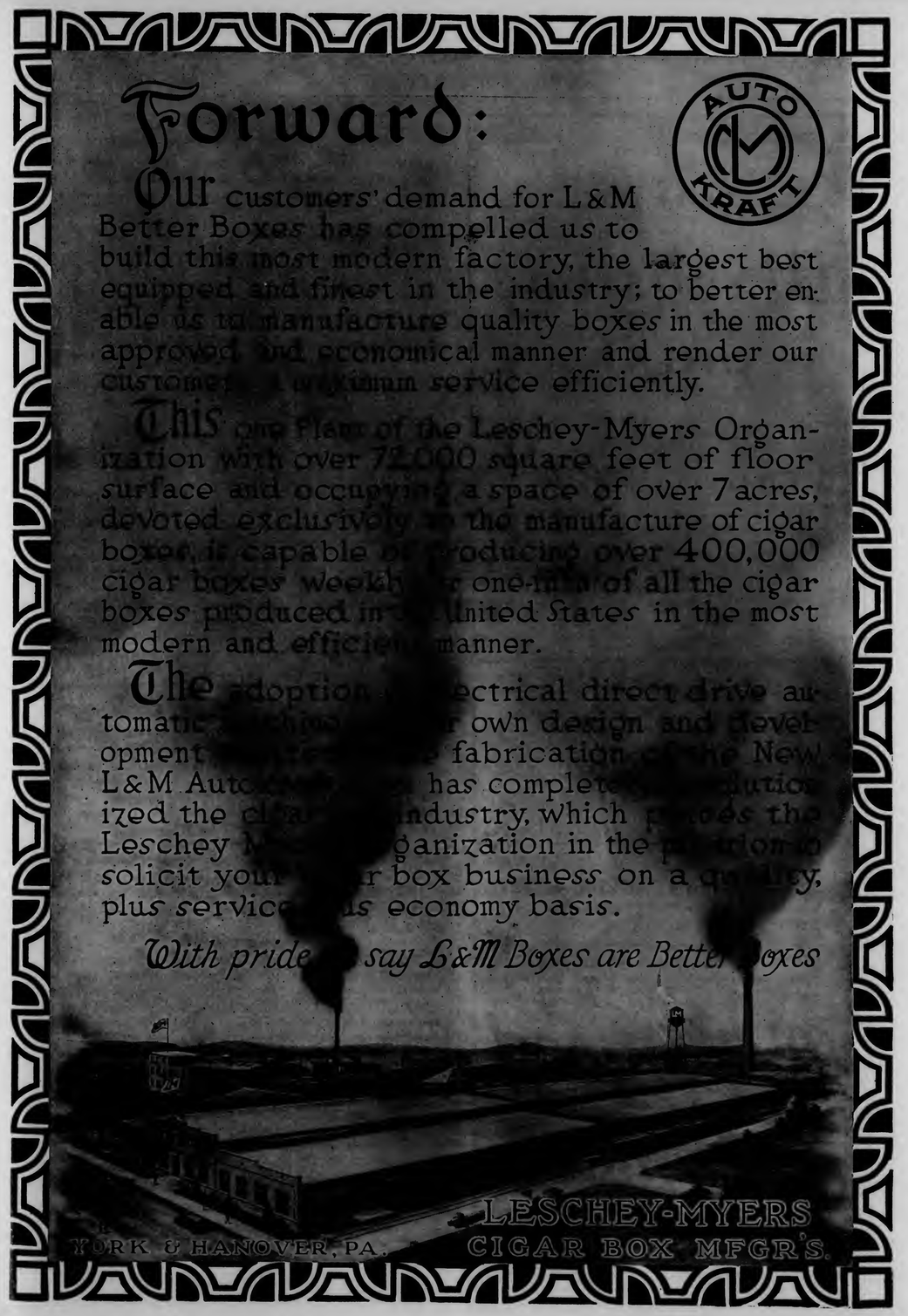
Very little tobacco from past crops remains in the hands of merchants or in the interior. The yield of 1926 is still in the hands of local merchants and large exporters. Shipments of this tobacco to the United States and other foreign markets will not begin until September, when the new crop is coming on the market. In the meantime, it has been fermenting and gaining in flavor and will not enter into the manufacture of cigarettes for probably two more years. Sometimes three or four years elapse before a crop of Turkish tobacco is available to the American consumer in the form of his favorite blended cigarette.

Taxes

A tax of 2½ per cent. is collected by the Regie on all sales. In the case of original sales by the producer, this tax is usually borne by the merchant.

It is reported that a voluntary tax will shortly be imposed on production and consumption. For the

(*Continued on Page 16*)


Forward:
AUTO KRAFT
Our customers' demand for L&M Better Boxes has compelled us to build this most modern factory, the largest best equipped and finest in the industry; to better enable us to manufacture quality boxes in the most approved and economical manner and render our customers maximum service efficiently.
This one Plant of the Leschey-Myers Organization with over 72,000 square feet of floor surface and occupying a space of over 7 acres, devoted exclusively to the manufacture of cigar boxes, is capable of producing over 400,000 cigar boxes weekly or one-fifth of all the cigar boxes produced in the United States in the most modern and efficient manner.
The adoption of electrical direct drive automatic machinery of our own design and development, the fabrication of the New L&M Automatic has completely revolutionized the cigar box industry, which places the Leschey Myers organization in the position to solicit your cigar box business on a quality, plus service basis economy basis.
With pride we say L&M Boxes are Better Boxes
YORK & HANOVER, PA.
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CIGAR BOX MFGR'S.

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Blackstone

CIGAR

Extremely Mild

100% Havana Filler

"BEST OF THE BEST"

OPTIMO CIGARS — VERY MILD

Manufactured by **A. SANTAELLA & CO.**

Office, 1181 Broadway, New York City

FACTORIES: Tampa and Key West, Florida

made good

LA PALINA

CIGAR

THE TOBACCO INDUSTRY OF SMYRNA

(*Continued from Page 14*)

grower the tax will be 1 per cent. of his crop, but for the ultimate consumer the tax will take the form of reducing the number of cigarettes in a package from 20 to 19, which amounts to a tax of 5 per cent. The proceeds of this tax will be applied to the Turkish Aviation Fund.

The Monopoly

The Regie, or Turkish Tobacco Monopoly, exercises a rigid control over tobacco from the time it is planted until it enters into consumption; it also has the monopoly on all forms of tobacco manufactured in Turkey, and collects taxes on all imports.

A French syndicate exercised the monopoly for the manufacture and sale of tobacco in Turkey prior to 1925, but in that year the Government took it over and today there are no private stockholders. The Monopoly operates in the same way as a private company, under a board of directors appointed by the Ministry of Finance.

Crop Outlook for 1927

Crop estimates made by the Regie's technical experts in the field indicate that the 1927 crop will be of better quality than that of last year. The acreage sown to tobacco in the Smyrna district is also larger this year and until the latter part of June it was anticipated that a record crop might be produced. Several extremely hot days and nights, with hot winds from north and south which marked the end of June, are reported to have damaged the crop somewhat.

It is estimated that 100,000 refugees from Macedonia are now engaged in tobacco growing in the Smyrna district. On their return to Asia Minor these refugees are said to have adopted the local customs in regard to cultivation, curing and baling.

Regie Cigarette Factory at Smyrna

Purchases by the Regie in the Smyrna district in 1926 amounted to 7,700,000 pounds. A large proportion of these purchases was manipulated in the local cigarette factory of the Regie, together with some tobacco received from the Constantinople branch, and a part was forwarded to Constantinople for manufacture into the higher grades of cigarettes.

In the cigarette factory of the tobacco monopoly at Smyrna only the cheaper grades of cigarettes are manufactured. Other factories of the Regie are located at Samsoun and Adana. There are also six or seven small workshops in the eastern vilayets where cigarettes are made.

Machines in Use

The Smyrna factory has in operation six standard American machines for making cigarettes, each of which is capable of producing 45,000 cigarettes per hour. There are four machines for cutting tobacco, seven machines for packing tobacco, and five machines for packing cigarettes in paper wrappers. The higher grades of cigarettes are packed in carboard boxes by hand, and the cheaper grades are enclosed in paper wrappers. Machines for packing cigarettes in boxes have been ordered from the United States.

Imports

No goods are imported by the local factory of the Regie, but cigarette paper and other raw materials and machines are received from the central administration in Constantinople. Cigarette paper is bought from Italy and France. Cardboard boxes are imported from

(*Continued on Page 18*)

FISCAL YEAR CIGAR WITHDRAWALS SHOW SLIGHT INCREASE

		Fiscal Year Ending June 30, 1926	Fiscal Year Ending June 30, 1927	+ Increase — Decrease Quantity
		Fiscal Year Ending June 30, 1926	Fiscal Year Ending June 30, 1927	+ Increase — Decrease Quantity
CIGARS				
Class A—U. S.		2,749,953,860	3,047,960,870	+ 298,007,010
P. R.		141,810,005	109,507,760	— 32,302,245
P. I.		215,921,110	178,245,670	— 37,675,440
Total		3,107,684,975	3,335,714,300	+ 228,029,325
Class B—U. S.		1,043,464,582	844,842,833	— 198,621,749
P. R.		11,482,800	8,826,350	— 2,656,450
P. I.		2,588,692	3,055,036	+ 466,344
Total		1,057,536,074	856,724,219	— 200,811,855
Class C—U. S.		2,558,040,532	2,500,378,170	— 57,662,362
P. R.		50,354,880	30,108,040	— 20,246,840
P. I.		1,324,611	1,461,170	+ 136,559
Total		2,609,720,023	2,531,947,380	— 77,772,643
Class D—U. S.		147,701,385	150,381,470	+ 2,680,085
P. R.		100,900	27,900	— 73,000
P. I.		22,598	47,465	+ 24,867
Total		147,824,883	150,456,835	+ 2,631,952
Class E—U. S.		34,964,629	33,147,514	— 1,817,115
P. R.		3,100	400	— 2,700
P. I.		11,516	3,288	— 8,226
Total		34,979,245	33,151,202	— 1,828,043
Total All Classes:				
U. S.		6,534,124,988	6,576,710,857	+ 42,585,869
P. R.		203,751,685	148,470,450	— 55,281,235
P. I.		219,868,527	182,812,629	— 37,055,898
Grand Total		6,957,745,200	6,907,993,936	— 49,751,264
LITTLE CIGARS				
U. S.		419,427,047	469,159,880	+ 49,732,833
P. R.		11,495,200	10,198,000	— 1,297,200
P. I.		600	.....	— 600
Total		430,922,847	479,357,880	+ 48,435,033
CIGARETTES				
U. S.		84,939,713,999	92,973,506,907	+8,033,792,908
P. R.		486,540	511,190	+ 24,650
P. I.		1,502,390	2,392,743	+ 890,353
Total		84,941,702,929	92,976,410,840	+8,034,707,911
LARGE CIGARETTES				
U. S.		17,492,343	12,079,875	— 5,412,468
P. R.		3,677,200	4,884,100	+ 1,206,900
P. I.		8,300	2,700	— 5,600
Total		21,177,843	16,966,675	— 4,211,168
SNUFF (All U. S.) (lbs.)		38,440,167	38,151,993	— 288,174
TOBACCO MFGD. (lbs.)				
U. S.		376,176,881	361,697,797	— 14,479,084
P. I.		1,101	1,001	— 100
Total		376,177,982	361,698,798	— 14,479,184

WHEN IS A CIGAR STORE NOT A CIGAR STORE

(*Continued from page 4*)

of the tobacco also play their points in a manner which may not be realized by any outside the cigar business. Therefore, no other store is so well qualified to sell cigars as the modern cigar store, provided salesmen are experienced, and the brands and prices are what the smoker wants.

It is said by the cigar trade, in general, that the cigar business, as a business, is passing in favor of cigarettes. It is true that many of the smaller inter-

(*Continued on Page 18*)

Classified Column

The rate for this column is three cents (3c.) a word, with a minimum charge of seventy-five cents (75c.) payable strictly in advance.

JOBBERS WANTED

CIGAR JOBBERS WANTED IN NEW YORK STATE, NEW JERSEY and West Virginia on five-cent, and ten-cent and up quality brands. We stand back of our merchandise absolutely. For information write Box 504, care of "The Tobacco World."

SALESMEN CALLING ON CIGAR, DRUG AND DEPARTMENT STORES. Beautiful cigarette chests and humidors. Brand new. Sells on sight. Big Commissions. Act quick. Motto Guild, 5712 Armitage, Chicago, Ill.

SITUATION WANTED

CIGAR FACTORY SUPERINTENDENT—Practical, trained with big company. A practical cigarmaker—hand-work, suction and fresh-work machines. Willing worker. Address Box 501, c/o "The Tobacco World."

WANTED TO BUY

JOB LOT CIGARS WANTED. ANY QUANTITY, ANY condition; wormy or dry. Send samples with lowest price and quantity and style of packing. J. B. Cigar Co., 35 South Third St., Philadelphia, Pa.

DISTRIBUTOR DESIRES JOB LOTS OF CIGARS—Any quantity. All classes. Address full particular care of Box 505, "The Tobacco World."

The Tobacco World

Established 1881

VOLUME 47 SEPTEMBER 15, 1927 No. 18

TOBACCO WORLD CORPORATION
Publishers
Hobart Bishop Hankins, President and Treasurer
Gerald B. Hankins, Secretary

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PRICE: United States, Canada, Cuba and Philippine Islands, $2.00 a year. Foreign, $3.50.

OUR HIGH-GRADE NON-EVAPORATING

CIGAR FLAVORS

Make tobacco mellow and smooth in character and impart a most palatable flavor

FLAVORS FOR SMOKING and CHEWING TOBACCO

Write for List of Flavors for Special Brands

BETUN, AROMATIZER, BOX FLAVORS, PASTE SWEETENERS

FRIES & BRO., 92 Reade Street, New York

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Schedule of Rates for Trade-Mark Services Effective April 1, 1916.

Registration,	(see Note A),	$5.00
Search,	(see Note B),	1.00
Transfer,		2.00
Duplicate Certificate,		2.00

Note A—An allowance of $2 will be made to members of the Tobacco Merchants' Association on each registration.

Note B—If a report on a search of a title necessitates the reporting of more than ten (10) titles, but less than twenty-one (21), an additional charge of One Dollar ($1.00) will be made. If it necessitates the reporting of more than twenty (20) titles, but less than thirty-one (31), an additional charge of Two Dollars ($2.00) will be made and so an additional charge of One Dollar ($1.00) will be made for every ten (10) additional titles necessarily reported.

REGISTRATIONS

SERVICE ARMS:—45,053. For all tobacco products. August 25, 1927. Ruy Suarez & Co., New York, N. Y.

806:—45,054. For all tobacco products. August 25 1927. The Moehle Litho. Co., Inc., Brooklyn, N. Y.

CANADA WET:—45,055. For all tobacco products. August 27, 1927. East Prospect Cigar Co., East Prospect, Pa.

MASTER TOUCH:—45,056. For cigars. August 27, 1927. R. R. Heywood Co., Inc., New York, N. Y.

SNAPPY YANKS:—45,057. For cigars. August 30, 1927. N. W. Frey & Son, Lititz, Pa.

GARINI:—45,058. For cigars. August 30, 1927. Somerset Cigar Co., Somerville, Mass.

ONLI-FIVE:—45,063. For all tobacco products. September 6, 1927. Consolidated Litho. Corp., Brooklyn, N. Y.

ONLI FIVE:—45,064. For all tobacco products. September 6, 1927. Consolidated Litho. Corp., Brooklyn, N. Y.

LA HABANA SELECCION ESPECIAL DE R. J. S. CA:—45,065. For cigars. Corral, Wodiska Y Ca., Tampa, Fla.

TRANSFERS

SILVER KING:—1834 (U. S. Tobacco Journal). For cigarettes and manufactured tobacco. Registered March 29, 1884, by Jacob L. Kahn, New York, N. Y. Transferred to Sol C. Korn, New York, N. Y., and re-transferred to Miltiades Melachrino, Inc., New York, N. Y., August 24, 1927.

BIG 4:—2241 (U. S. Tobacco Journal). For cigars, cigarettes and manufactured tobacco. Registered June 17, 1884, by Jacob L. Kahn, New York, N. Y. Transferred to Sol C. Korn, New York, N. Y., and re-transferred to Miltiades Melachrino, Inc., New York, N. Y., August 24, 1927.

BON TON:—2243 (U. S. Tobacco Journal). For cigarettes and manufactured tobacco. Registered June 17, 1884, by Jacob L. Kahn, New York, N. Y. Transferred to Sol C. Korn, New York, N. Y., and re-transferred to Miltiades Melachrino, Inc., New York, N. Y., August 24, 1927.

JACOB L. KAHN'S THE COLONEL:—1805 (U. S. Tobacco Journal. For cigarettes and manufactured tobacco. Registered March 29, 1884, by Jacob L. Kahn, New York, N. Y., and re-transferred to Miltiades Melachrino, Inc., New York, N. Y., August 24, 1927.

THE GOLDEN KING:—1833 (U. S. Tobacco Journal). For cigarettes and manufactured tobacco. Registered March 29, 1884, by Jacob L. Kahn, New York, N. Y., and re-transferred to Miltiades Melachrino, Inc., New York, N. Y., August 24, 1927.

SOMELLO:—22,682 (Tobacco World). For cigars, cigarettes, cheroots, stogies, chewing and smoking tobacco. Registered July 20, 1911, by Andres Diaz & Co., New York, N. Y. Transferred to the Preston Cigar Co., Inc., Tampa, Fla., and re-transferred to Eimerbrink Cigar Co., Tampa, Fla., January 2, 1927.

TAMPA LIFE:—16,874 (Tobacco World). For cigars, cigarettes, cheroots, stogies, chewing and smoking tobacco. Registered January 5, 1909, by J. M. Martinez Co., Tampa, Fla. Transferred to Preston Cigar Co., Tampa, Fla., and re-transferred to Eimerbrink Cigar Co., Tampa, Fla., January 2, 1927.

FLORIDA QUEEN:—43,960 (Tobacco Merchants Association). For cigars. Registered October 21, 1924, by American Lithographing Co., New York, N. Y. Transferred to the Preston Cigar Co., Tampa, Fla., and re-transferred to Eimerbrink Cigar Co., Tampa, Fla., January 2, 1927.

24 KARAT:—34,553 (Tobacco Leaf). For cigars, cheroots, cigarettes and tobacco. Registered January 23, 1908, by Heineman Bros., Baltimore, Md., and transferred to Shearer & Co., Windsor, Pa., August 31, 1927.

TITLE CLAIMED

Notice is hereby given that all rights to the title "Fat Emma" for cigars, cigarettes, etc., are claimed by A. C. Henschel & Company, 829 Orleans Street, Chicago, Ill.

A. KAUFFMAN & BRO. INC.
YORK, PA.
ESTABLISHED 1893
MANUFACTURERS OF
CIGAR BOXES AND CIGAR BOX LUMBER
WE SPECIALIZE ON
GOLD LEAF WORK

TOBACCO INDUSTRY OF SMYRNA

(*Continued from Page 16*)

Czechoslovakia, Germany, Sweden, and Norway. Bronzine for printing the names of cigarettes is imported in powder form and the printing is done in Turkey. Cigars are imported from Holland as none are made in Turkey. Tombac, or tobacco for smoking in Turkish water pipes, is imported from Persia. This was formerly a separate monopoly but has been taken over by the Regie. Some snuff is imported from France.

The following tables show interesting data concerning the production and exports of Smyrna:

Production

Year	*Acres*	*Production in pounds*	*Yield per acre in pounds*
1922	40,691	15,675,429	385
1923	41,654	16,473,170	392
1924	96,935	54,391,849	558
1925	84,625	37,812,270	445
1926	106,855	46,581,948	432

Exports

(*In Pounds.*)

Country of Destination	*1924*	*1925*	*1926*
Italy (1)	8,087,568	19,533,722	22,694,827
United States	4,520,757	11,053,972	9,370,555
Germany	4,681,872	6,742,324	5,691,373
Holland	429,921	1,362,410	1,262,407
Greece	9,048	1,186,397	643,207
England	101,738	763,819	352,013
Belgium	301,109	882,810	126,601
Rumania	69,024	196,946	261,446
Other countries	156,828	319,113	214,032
Totals	18,357,865	42,041,513	40,616,461

(1) A large amount of tobacco destined for the United States is sent to Italy for manipulation.

WHEN IS A CIGAR STORE NOT A CIGAR STORE

(*Continued from page 17*)

ests in the cigar trade have disappeared, but they have done likewise in almost all lines of manufacturing and distribution. Great manufacturing units have usurped the place of the numberless small plants. Brands now advertised are known over a wide area.

This is the situation this chain must meet in its new plans of regaining its past eminence in the cigar field. It is a difficult road to travel, to be sure, but it will be safely and rapidly covered just so soon as the entire organization is synchronized to display and offer cigars for sale, relegating the externals of the business to the place they should occupy—side lines on the side lines.

BUYERS' GUIDE

CIGAR BOXES

NIC. ALTHAUS CO
MANUFACTURERS OF HIGH GRADE CIGAR BOXES
CEDAR SAW AND PLANING MILLS
LABELS, RIBBONS, CIGAR MAKERS SUPPLIES
TEL. ASHLAND 6242 ESTABLISHED 1875.
637-641 EAST 17 ST. NEW YORK.

F. BRECHT'S SONS
CIGAR BOXES
109 N. Orianna Street
PHILADELPHIA, PA.

Monroe Jarrett Sons
WOODEN CIGAR BOXES
TRADE *JARSO* MARK
Randolph and Jefferson Streets
Philadelphia, Pa.

CIGAR BOXES

Dependable service—Quality packages—to meet any requirement in the Wooden Containers for Cigars

The WOODEN package is the retainer of AROMA from Factory to Consumer

The Buckley Cigar Box Co., 24 Vine St., DESHLER, OHIO.
The Buckley Box Co., 1106 West Town St., COLUMBUS, OHIO.

PERFECT LITHOGRAPHY
CIGAR LABELS BANDS
American Box Supply Co.
2309 Russell Street Detroit, Mich.
Corner of Grattiot Street
Exclusive Selling Agents For
THE CALVERT LITHOGRAPHING CO.

Colorgraphic
LABELS-BANDS-ADVERTISING
WINDOW TRANSPARENCIES
Quality Service
AMERICAN LITHOGRAPHIC COMPANY
NINETEENTH STREET & FOURTH AVENUE—NEW YORK
56 E. WASHINGTON ST. CHICAGO · FIRST NATIONAL BANK BLDG. TAMPA · 620 POYDRAS ST. NEW ORLEANS · 163-173 MAIN ST. SAN FRANCISCO

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The Standards of America
Lorillard's Snuff, Est. 1760
Rail Road Mills Snuff, Est. 1825
Gail & Ax's Snuff, : Est. 1851
ALL OF THE OLD ORIGINAL
Maccoboys—Rappees—High Toasts
Strong, Salt, Sweet and Plain Scotchs
MANUFACTURED BY
GEORGE W. HELME CO., 111 Fifth Ave., New York

SMOKE
DILL'S BEST
"It's A Mighty Fine Pipe Tobacco"
If your jobber is unable to supply you, write us direct and state size desired. Give us the name and address of your jobber.
10c 15c 25c 75c $1.50 SIZES
J. G. DILL CO. Richmond, Va.

MANILA CIGAR DIRECTORY

For further information apply

MANILA AD AGENCY (C. A. BOND, Mgr.) 15 WILLIAM STREET, NEW YORK

LA GERMINAL
Factory No. A-4-1.
Brands
GERMINAL LOS ANGELES
Agent, WOOLLEY & CO., INC.
1113 Third Ave., Seattle

LA FLOR DE LA ISABELA
Factory No. A-4-2
Brands
ISABELA NEVANDA
Western Territory, J. B. HAVRE & CO.
200 Bush Street, San Francisco

LA FLOR DE LA ISABELA
Factory No. A-4-2
Brand
ISABELA
Eastern Territory, CA. GRAL DE TABACOS DE FILIPINAS
80 Wall Street, New York

LA INSULAR
Factory No. A-4-3
Brand
LA INSULAR
U. S. Branch Office, A. M. MacLEOD
163 Second Street, San Francisco

LA ALHAMBRA
Factory No. A-4-5
Brand
ALHAMBRA
Agent, H. L. JUDELL & CO.
334 Sacramento Street, San Francisco

LA PAZ Y BUEN VIAJE
Factory No. A-4-6
Brands
BOLANO C. G. PAQUITA
Agent, LYON, COWDREY & WILSON
17 Battery Place, New York

EL ORIENTE
Factory No. A-4-7
Brand
FIGHTING BOB
Western Agent, H. L. JUDELL & CO.
334 Sacramento Street, San Francisco

EL ORIENTE
Factory No. A-4-7
Brands
FIGHTING BOB
CLAY MONTAGUE
Eastern Agent, LYON, COWDREY & WILSON
17 Battery Place, New York

LA MARIA CRISTINA
Factory No. A-4-20
Brands
MARIA CRISTINA AMIRALA
LA CALIDAD LA MEROLA
MANILA PLANTERS
Agent, HENRY W. PEABODY & CO.
17 State Street, New York
64 Pine Street, San Francisco

LA MINERVA
Factory No. A-4-42
Brands
LA MINERVA LA ATHENA
REPUTACION FIDELIS
WATT & CO. FLOR DE CAWAYAN
Agent, HENRY W. PEABODY & CO.
64 Pine Street, San Francisco
17 State Street, New York

LA PRUEBA
Factory No. A-4-87
Brands
LA PRUEBA LA CORREGIDORA
LAS PRIMAS LUIS ESPOY
PRINCESSA DE ILAGAN
Western Agent, HENRY W. PEABODY & CO.
64 Pine Street, San Francisco

LA PRUEBA
Factory No. A-4-87
Brands
LA PRUEBA FOREMOST
LA CORREGIDORA ATTONA
Eastern Agent, HORACE R. KELLY & CO., INC.
229 Fulton Street, New York

LA INSULAR
Factory No. A-4-3
Brand
PONGEE
Agent, M. F. D. SCANLAN
Wayne, Pa.

LA FLOR DE INTAL
Factory No. A-4-193
Brands
MAGALLANES PUNTACIMA
LA FLOR DE INTAL
Eastern Agent, SIDNEY J. FREEMAN & SONS
73 Warren Street, New York

LA FLOR DE INTAL
Factory No. A-4-193
Brands
LA FLOR DE INTAL
LA FLOR DE LAVINAB
LA FLOR DE CARITAN
LA FLOR DE ASINGA
Western Agent, HENRY W. PEABODY & CO.
64 Pine Street, San Francisco

KATUBUSAN
Factory No. A-4-297
Brand
KATUBUSAN
501 Claval, Manila, P. I.

LA YEBANA
Factory No. A-4-331
Brands
LA YEBANA
U. S. Branch Office, A. M. MacLEOD
163 Second Street, San Francisco

LA YEBANA
Factory No. A-4-331
Brands
CRANES IMPORTED
MANILA BLUNTS
MANILA STUBS
Agent, HOUSE OF CRANE
Indianapolis, Indiana

LA EMPERATRIZ
Factory No. A-4-395
Brands
LA EMPERATRIZ
FLOR DE LUZON
Agent, EDWARD JEUTHER
Successor, H. OTTENBERG
146 Front Street, New York

LA CONCHITA
Factory No. A-4-451
Brand
LA CONCHITA
931 Juan Luna, Manila, P. I.

LA LUNETA
Factory No. A-4-484
Brands
VAMP LA FRANCES
LA LUNETA
Owners, PHILIPPINE TOBACCO CO.
253 Broadway, New York
327 North Ave. 61, Los Angeles, Cal.

PERLA DE FILIPINAS
Factory No. A-4-516
Brands
KELLY'S IMPORTED H. R. K.
MANILA DE LUXE LA MESA
IMPORTED GEORGE IV
LA PERLA DE FILIPINAS
NON PLUS ULTRA
Agent, HORACE R. KELLY & CO., INC.
229 Fulton Street, New York

LA TRINIDAD
Factory No. A-4-618
Brands
ENTONA EL PRESO
Agent, COHN BROS. CIGAR CO., INC.
325 W. Madison Street, Chicago

MERITAS
Factory No. A-4-647
Brand
MERITAS
Agent, MERITAS COMMERCIAL CO.
11 Water Street, New York
874 Walnut Street, Alameda, Calif.

HELENA
Factory No. A-4-649
Brands
REYNALDO TIONA
KNOWLEDGE
Owners, S. FRIEDER & SONS CO.
S. E. Cor. Third & Main Streets, Cincinnati
413 E. 34th Street, New York

LA COMMERCIAL
Factory No. A-4-671
Brand
LA COMMERCIAL
Malabon, Rizal, P. I.

MANILA CIGARS ARE HAND MADE, LONG FILLED

Philippine Tobacco is Mild and Burns Perfectly

286.89
T558

OCTOBER 1, 1927

VOLUME 47 No. 19

THE TOBACCO WORLD

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THE HARD PULL IS NOT ALL IN THE MAKING

The reason why many cigars are hard to smoke is not because of the packing but due to the leaf, which does not burn freely enough to permit easy drawing.

Back of this condition in the leaf is the soil in which the tobacco grows. When there is too much chlorine in it, the leaf barely burns and produces a most unsatisfactory cigar.

Government tests of the soil of Porto Rico have demonstrated its freedom from chlorines. The Porto Rican leaf *always* burns evenly, and it is for this reason that cigar manufacturers invariably choose it entirely or as part of their blends.

Full-flavored to pleasant taste, smooth to mildness, Porto Rican tobacco completely satisfies the requirements of cigar manufacturers to meet the ALL DAY CIGAR demand of the American smoker.

Try it for your makes or in your blends. You too will find that Porto Rican tobacco is inevitable to a good, mild cigar.

Write for booklet containing full information on Porto Rican tobacco. Address your requests to

GOVERNMENT OF PORTO RICO
TOBACCO GUARANTEE AGENCY
1457 BROADWAY *F. LINARES, Agent* **NEW YORK, N. Y.**

PUBLISHED ON THE 1ST AND 15TH OF EACH MONTH AT 236 CHESTNUT ST., PHILA., PA.

ARE YOU PACKING YOUR CIGARS FOR BLIND MEN?

WOODEN BOXES permit the customer to see the whole of the cigar instantly! Substitute containers hide all but the very ends.

For this reason smokers prefer to buy from WOODEN BOXES. They know then the size, shape and color of their cigar is *right—on sight.*

WOODEN BOXES absorb excess moisture, improve the aroma and allow cigars to mellow *as they should—in the wood.*

After all nothing satisfies like a good cigar

The Best Cigars Are Packed in WOODEN BOXES

Volume 47

THE TOBACCO WORLD

Established 1881

Number 19

A SEMI-MONTHLY

For the Retail and Wholesale Cigar and Tobacco Trade

$2.00 a Year | PHILADELPHIA, OCTOBER 1, 1927 | Foreign $3.50

ANTILLES CIGAR CORPORATION ORGANIZED TO TAKE OVER "POR LARRANAGA" BRAND

THE Antilles Cigar Corporation, recently incorporated under the laws of the State of Delaware, with a capitalization of 100,000 shares of no par stock, has purchased the factories of the "Por Larranaga" Cigar Company, of Havana, Cuba, together with the brands, labels, and other stock of the company, and will enlarge the factories and undertake a general expansion policy for the brand, not only in this country, but throughout the world.

Harry Rothschild, of Cullman Brothers, leaf tobacco merchants, of Water Street, New York City, has been elected president of the new corporation, with Anson W. H. Taylor, of Duer & Taylor, New York law firm, vice-president; Morehead Patterson, of the American Machine & Foundry Company, treasurer; and Mr. McMullan, of Taylor, Thorne and Company, New York Wall Street firm, secretary.

The board of directors consists of the officers and R. H. Nelson.

Mr. Rothschild was the founder of the Waldorf-Astoria Segar Company, which operated a chain of retail cigar stores a few years ago.

It is understood no change will be made in the personnel at the Havana factories, nor will there be any change in the brand itself, as it will be continued in the same popular sizes as heretofore.

S. M. Jackson Jacobs, who has been the United States representative of the "Por Larranaga" factories, will continue with the new company as general manager of their New York offices, which will be enlarged and moved to a new location.

W. D. C. TO MANUFACTURE BBB PIPES

Wm. Demuth and Company, of 230 Fifth Avenue, New York City, announce that they have recently acquired the sole right to produce the famous "BBB Own Make" pipes for American smokers and that this right includes the use of the old BBB Individual Baking Process which has been a valued secret for generations.

The announcement also states that "BBB Own Make" pipes will be widely advertised in an imposing list of monthly and weekly publications.

U. S. DOMINATES TOBACCO INDUSTRY

The New York Trust Company says the United States is the principal influence in the tobacco industry since it produces one-third of the world's total of tobacco and exports about forty-five per cent. of the world's exports. The annual tobacco crop of this country is greater than the exports from all the countries of the world.

RUDOLPH HIRSH MADE PRESIDENT KAUFMANN BROS. & BONDY, INC.

AT a recent meeting of the board of directors of Kaufmann Brothers & Bondy, Inc., Rudolph Hirsh, who has for some time been in complete charge of manufacturing, was elected president. Mr. Hirsh, who is only thirty-nine has been in the pipe business since 1905. He is well known as an authority on all types of brier woods and is looked upon as a constructive force in modern methods of pipe manufacture.

Mr. Hirsh has just returned from an extensive trip abroad, having visited among other places Algeria, Tunis and Calabria in Southern Italy. J. D. Burger, the retiring president, has expressed great satisfaction with the selection of Mr. Hirsh. "He is a young man," Mr. Burger is quoted as saying, "yet there is no one better fitted to take up the duties of president of Kaufmann Bros. & Bondy, Inc." This is the company which manufactures the famous Kaywoodie Drinkless pipes.

HIRSCH APPOINTED AGENT FOR PORTO RICAN CO-OPERATIVE ASSOCIATION

Leo Hirsch, leaf tobacco dealer of New York City, recently announced that he had been appointed sole selling agent of the Co-Operative Tobacco Growers' Association of Porto Rico, and, further, that he had accepted the position following an inspection trip by him to the Island, where he found, contrary to current opinion in the United States, that the growers had standardized the grading of their leaf tobacco, and also that all the tobacco held by the association was very uniform.

All tobacco sold by the association will in the future be thoroughly inspected on the island and guaranteed as to grade and soundness.

BOND OFF FOR CALIFORNIA

Dave F. Morris, of the Manila Ad Agency, 15 William Street, New York City, has just returned home after an inspection trip through nearby points in the interest of Manila cigars, and Charles A. Bond, manager of the Manila Ad Agency has packed his grip and started for the Pacific Coast, where he will spend a couple of months on the same errand.

INTERNATIONAL MATCH DIVIDEND

A quarterly dividend of eighty cents a share has been declared by the Board of Directors of the International Match Corporation on its participating Preference stock and the same amount on its common stock. Both dividends are payable October 15th to stockholders of record as of September 24th, 1927.

EDITORIAL COMMENT

IN his issue of August 27th, the editor of "The Tobacco Leaf," has been at some effort to toast the editor of The Tobacco World to a gentle brown.

While a couple of subscribers think the editor of "The Tobacco Leaf" hasn't been reading his own "stuff," there are just one or two points to be brought out.

The esteemed editor of our contemporary has sunk all his ammuniton in italicizing "cut-price" arguments against the chain grocery store.

Let anyone who wants, read the editorial in the July 2nd issue of "The Tobacco Leaf." Neither the screaming headlines or the sub-headlines place any emphasis on price-cutting.

And please note that no italics appear at all in the editorial referred to, and only twice is bold-face type used, and twice capitals, in fourteen paragraphs.

What our contemporary needs to do is to consult an alienist, or admit that he is trying to sell pure bunk to a largely unsuspecting circulation.

First—Price-cutting isn't going to be stopped by a great uprising of the "retail tobacconist." Because he isn't there to "uprise," and it would be a large proposition to sift out those selling cigars and other tobacco products at the legitimate retail price, if he did. (See Ref.: "People in Glass Houses, etc.," "Come into Court with Clean Hands, etc.")

Second—No law is going to stop price-cutting any more than the Eighteenth Amendment has made this a country of people exclusively devoted to the absorption of beverages of less than one-half of one per cent.

Price-cutting is a moral disease. After a few generations of intensive educational effort, something may be accomplished. But it won't be done by law.

But for temporary relief, talk to the manufacturers themselves, who sell this merchandise to the chain grocery stores—and others. As an example of what is apparently an honest effort on the part of the manufacturer to tell the price-cutting retailer where he gets off, read "Printers' Ink," September 8th issue, page 80. The article is captioned, "Laying Down the Law to the Retail Price Cutter."

The great headway made by chain stores in the retail cigar and tobacco field, and in the grocery field, could never have reached their present prosperity if they had been forced to meet intelligent and efficient competition. Not all, but the average retail cigar store and grocery store has been operated along the lines of least resistance. And that is to sell the customer what he asks for, no more—and no less. The chain stores have gone far beyond that idea, and success has crowned their efforts.

The late Herbert S. Collins, vice-president of the "United," in the August issue of the "United Shield," wrote an editorial for the sales force of the United Cigar Stores Company in which he called for a return to the original ambition of the company—to sell cigars. Whether he read our editorial of July 15th, or not, is of no moment.

When a man is ill the attending physician, if he is conscientious, tries to trace the source of the illness and dry up the source of the disease. Temporarily arresting a fever, is a long way from a cure.

If the chain grocery stores succeeded in making a cigarette deal which they conclude is of advantage to them, but which others believe detrimental to the best interests of the industry, the place to start educational work is at the source of supply.

Many a so-called "retail tobacconist" is just as guilty of price-cutting as the chain stores, and it goes on in every large city in scores of places. It has been found sometimes that a way to fight fire—is with fire. Meeting cut-prices with cut-prices has more than once effected a temporary cure. But it is an artificial means that cannot bring permanent satisfactory results.

Quiet and unobtrusive effort, backed with sound business logic, is far more effective than pounding the cymbals and beating the drum at a mob mass meeting.

KLEINER PURCHASES MASTERPICE COMPANY

ANTHONY KLEINER, who has been connected with the Kleiner Cigar Company, manufacturers of the "Tom Moore" and "Little Tom" brands, in Detroit, Mich., has severed his connection with that firm, he having recently purchased the Masterpiece Cigar Company, "lock, stock and barrel," whose headquarters are in Chicago, Ill.

It is probable that the headquarters of the Masterpiece Company will be moved from Chicago to Grand Rapids, where Mr. Kleiner will concentrate on their brand, "Masterpiece," retailing at five cents.

A vigorous selling campaign will be put on by Mr. Kleiner and factory production will be expanded in order to take care of the anticipated increased demand.

Mr. Kleiner is well known throughout the jobbing and retail trade in the cigar industry, he having been connected with three large-selling brands during his career, where he has established an enviable reputation for square dealing, so that there is every reason to believe that his new venture will prove most successful.

UNITED OFFICIALS PAY SPLENDID TRIBUTE TO THE LATE HERBERT S. COLLINS

A special edition of "The United Shield," the official publication of the United Cigar Stores Company, has been issued under date of September 14th, and is entirely devoted to testimonials and expressions of sorrow from every official of the United Cigar Stores Company at the sudden death of Herbert Seward Collins, vice-president of the United Cigar Stores Company, which occurred on September 11th.

The special edition contains a splendid picture of Mr. Collins, and the testimonials contained therein from those who knew him best in his business dealings must certainly be a comfort to those of his immediate family who survive him.

Another Universal Triumph !

THE MODEL S UNIVERSAL
Long Filler Bunch Machine
(Non-Blending Type)

10 Features
of advantage of the Model S Universal

1. Produces well - conditioned, spongy, free-smoking bunches —the equal of hand work in every respect.
2. Good-conditioned bunches are assured by "laying up" the fillers mechanically in exactly the same way that this is done by hand, in hand work; a few sprigs of fillers being intermittently added until the bunch is built up to the proper size and condition.
3. Improved method of filler feeding insures uniform results even with inexperienced operators.
4. Any size or shape of bunch, and both right and left hand bunches can be made on the same machine with slight mechanical changes.
5. With two operators, it produces 450 to 500 uniform bunches an hour.
6. Can be used on mould work, or bunches can be rolled fresh by hand direct from the machine.
7. Adapted for use in conjunction with automatic rolling machines.
8. Quickly and accurately adjusted to different sizes and conditions of fillers.
9. Assures uniformity of bunches at all times in both size and weight.
10. Sturdy and simple in construction—easy to operate and handle. **Requires no expert mechanical attention.**

WE ANNOUNCE to cigar manufacturers our new model S Universal—a Long Filler Bunch Machine (Non-Blending Type) that will materially reduce the cost of producing long filler cigars.

This machine completely meets the demand for a long filler bunch machine that *will make non-blended long filler bunches* with the utmost speed, accuracy and efficiency. It is similar in construction to our Model T Long Filler Bunch Machine except that the blending feature has been eliminated. It will produce from 450 to 500 well-conditioned, free-smoking bunches an hour.

The elimination of the blending feature in the Model S gives cigar manufacturers the advantages of an extremely simple machine that will produce equally as good work as our Model T (Blending Type) machine; and at a lower purchase price.

Not only will this machine produce perfect, well-conditioned bunches equal to hand work, but it is also simple to operate and handle. It will not easily get out of order, *does not require the services of an expert mechanic*, and its sound, sturdy construction assures long life with a minimum of upkeep cost.

Let us prove in your factory how it will increase your output and lower your production costs.

Universal Tobacco Machine Co.
40 EAST 34TH STREET
NEW YORK, N. Y.
Factory: NEWARK, N. J.

Write for illustrated folder and further information.

PRICE
$1450

Complete with two folding chairs, individual drive equipment, and 1/6 H. P. motor ready to start work. F. O. B. Newark, N. J., U. S. A.

Convenient Time Payment Terms

PHILADELPHIA.

"EL-CO" AND "CAPOLA" NEW PACKAGES ABOUT READY

THE "El-Co" and "Capola" cigar brands of the C. O. Benner Cigar Company, of Trumbauersville, Pa., made their appearance in their new packages on September 28th. New labels and edging have been received and the wooden packages in which these two quality brands are packed have taken on a more attractive appearance as a result.

The "El-Co" brand retails at five cents and is made in two sizes, while the "Capola" brand retails from ten cents up to fifteen cents and is made in four sizes.

The C. O. Benner Cigar Company has increased the sale of these two brands over one hundred per cent. in the past sixty days, which has necessitated the putting on of additional cigarmakers.

They have also just purchased two automobiles for their salesmen, and a delivery truck which is newly and attractively painted.

FLEISCHHAUER RECOVERS FROM ILLNESS

H. J. Fleischhauer, well-known lithographer of North Fourth Street, has just returned to his desk after an absence of nearly three months, when he was confined to his home at Cape May, N. J., by a serious illness. Mr. Fleischhauer underwent a slight operation early last summer, following which the wound became infected and erysipelas developed and Mr. Fleischhauer's life was despaired of for about three weeks.

However, he seems to have fully recovered and no one would ever think to see him now that he had just recovered from such an illness.

Mr. Fleischhauer specializes in gold metal work and has made cigar labels for some of the best known brands manufactured in this country, and Cuba as well, for many years.

BAYUK DIVIDEND

Directors of Bayuk Cigars, Incorporated, Ninth Street and Columbia Avenue, have declared a quarterly dividend of 1¾ per cent. on the first preferred stock; 1¾ per cent. on the second preferred convertible stock of the corporation, and 2 per cent. on the 8 per cent. second preferred stock, payable on October 15th to stockholders of record September 30th.

PRIZES DELIVERED TO CUBAN FIRMS

PRIZES awarded at the Sesqui-Centennial Exposition, held at Philadelphia last year, to the Por Larranaga Cigar Company, and Sr. Ignacio Castaneda, both of the Island of Cuba, were presented on September 7th to the recipients, in the Presidential Palace at Havana, Cuba, by President Machado personally.

The prize awarded Sr. Ignacio Castaneda was for the exhibition of the best leaf tobacco grown on the Island of Cuba for fillers and wrappers, and the prize awarded the Por Larranaga Cigar Company was given for the excellent exhibition of the "Por Larranaga" cigar, and was one of the highest awards given at the Exposition.

MISS BLANCHE PALEY WEDS

On Thursday evening, September 22d, Miss Blanche Paley, daughter of Mr. and Mrs. Samuel Paley, of 614 East Sedgwick Street, and president of the Congress Cigar Company, was married to Dr. Leon Levy, who is president of the Universal Broadcasting Company, which operates station WCAU here.

The ceremony was performed by Rev. Dr. William H. Fineshriber. William S. and Jacob Paley were ushers. After a honeymoon spent at White Sulphur Springs, the newlyweds will reside at 1901 Walnut Street.

CHARLES BOBROW ON TRIP

Charles Bobrow, of Bobrow Brothers, Incorporated, South Fifth Street, is on an extended trip through western and southwestern territories, where he will visit the distributors of their brands—"Bold," "La Tosella," "Topic" and "Recall."

The show window in the Yahn & McDonnell stand in the Benjamin Franklin Hotel last week was used entirely for a display of "Old Gold" cigarettes, the latest arrival in the cigarette field in Philadelphia and a product of the P. Lorillard Company. Their advertising slogan is "Not a cough in a carload."

"Barking Dog" cigarettes are still being featured in the United Cigar Store windows throughout the city.

"Another Chemical Triumph"

DENICOTIZED TOBACCOS

WE are pleased to announce to the tobacco industry the development of a special chemical process whereby the excessive nicotine content of tobacco is removed with the utmost economy without affecting either the aroma, or the particular character of the tobacco so treated.

Research by us has developed the important fact that the presence of nicotine does not improve the aroma of tobacco; on the contrary it is an alkaloid which by its excessive presence retards the improvement of your product.

Remove that excess amount of nicotine and you will quickly note the great improvement in the quality of your product, and the increase in your sales.

We are deeply interested in co-operating with the tobacco industry, and solicit the inquiries of all those manufacturing tobaccos regarding the exceptional features of our DENICOTIZING PROCESS.

V. MAILLIOUX & SON, LTD.

St. Johns, Quebec Prov.

Canada

NEWS FROM CONGRESS AND FEDERAL DEPARTMENTS

FROM OUR WASHINGTON BUREAU 622 ALBEE BUILDING

A SURVEY of the avenues by which tobacco and other leading products are distributed to the ultimate consumer may be made by the Government in 1930, if censuses of distribution now being conducted by the Department of Commerce in 17 test cities throughout the country indicate that such a plan is feasible, according to Secretary Herbert Hoover.

The distribution census would afford data to complete the picture shown by the census of manufactures now taken regularly by the Census Bureau, it was pointed out. At present, all information regarding industry stops with the manufactures census and there is little knowledge of how products are handled after they leave the hands of the manufacturer. The distribution census would show the chief avenues of distribution for each commodity and furnish also data such as labor costs, overhead, turnover, etc., correlative to that shown by the census of manufactures.

Test censuses already completed show that cigars, cigarettes and tobacco are sold not only by tobacco retailers and drug stores, but also by candy stores, grocers and even hardware stores. A national survey would show the relative volume of tobacco products handled by each class of store.

Following the completion of the 17 surveys now under way, the committee appointed by Secretary Hoover to handle the project will meet in November to consider the advisability of making a national census of distribution. Such a census could not be undertaken by the Census Bureau until 1930 but, if successful, it would be repeated at regular intervals thereafter.

Changes in Customs Administration to Come Up at Next Session

Changes in the administration of the customs will be taken up at the next session of Congress, it is indicated by an announcement by Representative Bacharach of New Jersey that the subcommittee of the House committee on ways and means of which he is chairman will resume its hearings October 24.

Hearings on conditions in the customs service and methods of administration were started last session, but were not completed. Authority to hold hearings during the recess of Congress was sought in the deficiency bill which failed because of the Senate filibuster, and it was therefore necessary to postpone further consideration of the matter. It is now planned to complete the investigation, which may later necessitate visits by the subcommittee to some of the customs ports.

The hearings will last only one week, as the members of the subcommittee will be required to join with other members of the committee on ways and means on October 31 in the hearings on tax revision. It is pointed out by Chairman Bacharach that only matters of administration and personnel in the customs service are to be considered, as the subcommittee is expressly prohibited from giving any consideration to the matter of tariff rates or schedules.

Hearings on Tax Revision to Begin October 21st

Hearings on the proposed tax revision bill which is to be enacted at the next session of Congress will begin October 31, it has been announced by the House committee on ways and means.

The schedule of hearings calls for general statements October 31 and November 1, and hearings on the corporation income tax, November 2; individual income tax, November 3; Board of Tax Appeals and general administrative features, November 4 and 5; excise and stamp taxes, November 7; estate tax, November 8 and 9; and miscellaneous taxes, November 10.

Persons desiring to be heard, it is stated, should apply to the clerk of the committee at least one day prior to the date of the hearing in order to be assigned time on the calendar. Where groups appear as witnesses on any particular subject it has been suggested that they select one representative to present the views of all. Briefs may also be submitted, either in lieu of or to augment, oral testimony.

Fire Prevention Gaining Attention of Various Industries

More than 100 trade associations throughout the country are displaying keen interest in the subject of fire prevention, it was disclosed by reports submitted to the National Fire Waste Council at its semi-annual meeting in Washington, September 23.

A special committee was appointed a year ago to work with the trade associations in preventing fire waste, and has spent much time and effort in "missionary" work. A number of organizations were found to be already interested in the subject, but it developed that there was a fertile field for the council along this line. Efforts are to be made to bring about the study of the fire hazards particular to each industry and a survey of plants with a view to the elimination of such hazards through concerted effort on the part of the industries themselves.

(*Continued on Page 18*)

Camel

Climbing to new heights of popularity

Government figures show that more Camels are being smoked today than ever before. One after another Camels passed them all.

If all cigarettes were as good as Camel you wouldn't hear anything about special treatments to make cigarettes good for the throat. Nothing takes the place of choice tobaccos.

© 1927, R. J. Reynolds Tobacco Company, Winston-Salem, N. C.

GOOD BUSINESS

Results from selling Good Merchandise

Capola

A finely blended cigar retailing from 10 to 15 cents. Made in four popular sizes with the Panetela and Bankers wrapped in foil.

EL-CO

Retails for 5 cents. Londres and Blunt sizes

Our present capacity permits us to make a few more jobbing connections

"CIGARS OF QUALITY SINCE 1893"

C. O. Benner Cigar Company

Trumbauersville, Pa.

"SILVER KING" NEW CIGARETTE BRAND

Another contender for popular favor in the cigarette field is the "Silver King" brand just placed on the market by Miltiades, Inc., of New York City, and Sol Korn, well-known cigar salesman, has been elected vice-president of the Company and will manage the sale of this new brand of cigarettes along with his regular cigar brands.

The personnel of Miltiades, Inc., has been completely reorganized and is now made up completely of persons not previously connected with that company.

The new brand is a blended cigarette and retails at fifteen cents for twenty. Those who have sampled the new-comer are highly enthusiastic as to its possibilities, and it is predicted it will soon be a national seller.

DENICOTIZED TOBACCOS BECOMING POPULAR

In the search for something new, the smoking public seems to be showing a tendency toward the newly developed brands featuring denicotized tobaccos, and V. Maillioux & Son, Limited, of St. Johns, Canada, recently announced that they had perfected a process whereby the excessive nicotine content of tobacco is removed with the utmost economy without affecting either the aroma or the particular character of the tobacco so treated.

Manufacturers interested in learning more about the exceptional features of this process should get in touch with V. Maillioux and Son.

Sam Paley, president of the Congress Cigar Company, left last Saturday for Havana, Cuba, where he will inspect the holdings of his company in Havana tobacco and also observe market conditions and the new crop.

YORK TO CELEBRATE SESQUI-CENTENNIAL

ON OCTOBER 13th, 14th an 15th, the City of York, Pa., will hold a magnificent pageant in commemoration of its founding one hundred fifty years ago. Although the city now boasts 75,000 inhabitants they have not forgotten the time when it only had 1500 persons included in the settlement, which was in the year 1776.

The celebration will open on Thursday, October 13th, with a huge parade of school and Sunday school children of York and county and local and visiting firemen.

On Friday, the 14th, a great civic and military parade will be held. A section of the parade will represent the Continental Congress and the rifle company for York County. Colonial costumes of the period of 1776 will be worn by all those taking part in this section of the parade.

On Saturday, the 15th, a great industrial and agricultural parade will show the progress that has been been by the city and County of York during the past 150 years, and the cigar and tobacco industry will be well represented.

Each evening during the three days of the celebration, a pageant, the greatest of its kind ever undertaken by a community of this size, will be held on the York County Fair Grounds, in which 3000 persons will take part.

The pageant will be based on the most exacting and interesting history of York during the stirring days of the Revolution, and several hundred of the most important figures of that time will be accurately depicted.

Governor Fisher, of Pennsylvania, has signified his intention of being present during the celebration, as have also Vice-President Charles G. Dawes and Senator David R. Reed, of Pennsylvania.

Special trains will be run to York at reduced rates during the days of the pageant, and a large crowd is expected.

BAYUK TO BUILD ANOTHER ADDITION

Plans have just been approved by Bayuk Cigars, Incorporated, for an addition to their new factory building at 9th Street and Columbia Avenue, which it is estimated will cost $1,000,000, and when completed will make the factory at 9th and Columbia Avenue, the largest in the country.

An addition to the present building is certainly sufficient proof of the fact that Bayuk brands are constantly gaining in favor throughout the country.

Plans for the addition call for the erection of the building on a plot of ground 125 feet by 120 feet. The building will be eight stories high, facing on Ninth Street, and equipped with the latest carrier air conditioner throughout.

The smoking public certainly appreciates "Ripe Tobacco."

DAUGHTER OF JEROME REGENSBURG PASSES AWAY

Mrs. Dorothy Regensburg Stern, daughter of Mr. and Mrs. Jerome Regensburg, died on September 15th, following a short illness which failed to respond to the best medical attention. Mrs. Stern was married to Mr. Stern about two years ago, and the ceremony was quite a social event at that time. Funeral services were held on Thursday at the Fresh Pond crematory.

The TOBACCO WORLD joins the many friends of Mr. and Mrs. Regensburg in offering our sincere sympathy in this great hour of sorrow.

DR. BARBER DEPLORES USE OF TOBACCO

Dr. Chauncey L. Barber, of Lansing, Mich., speaking before the convention of the Association for Medico-Physical Research in Chicago last week stated that the prolonged use of tobacco is a frequent cause of insanity, unsteadiness of the nerves and trembling and epilepsy and many other things too numerous to mention.

"A baby born of a cigarette-smoking mother is sick," Dr. Barber stated. "It is poisoned and may die within two weeks of birth. The post mortem shows degeneration of the liver, heart and other organs. Sixty per cent. of all babies born of cigarette-smoking mothers die before they are two years old."

We do not claim to be an expert in medico-physical research but our experience and observations do not coincide with the learned doctor's.

DORIS DUKE GETS DEED TO DUKE'S PARK

Doris Duke, fourteen-year-old daughter of James B. Duke, tobacco magnate, who died a short time ago, received the deed to her father's vast estate, comprising 3000 acres, and known as Duke's Park, near Somerville, last Friday.

The property is valued at $2,500,000 and Mr. Duke's will provided that Doris could either accept the park as her own property or turn it into the rest of the estate and receive her share of the revenue. Doris decided to keep the park as her very own.

HEIR TO REYNOLDS MILLIONS MISSING

Richard J. Reynolds, 21 years of age, and one of five heirs of the late R. J. Reynolds estate, said to be worth $50,000,000, has been reported as missing from his New York home since September 16th, and much excitement was caused by his car being found submerged in Long Island Sound.

Just before going to press he was reported as having been found in a St. Louis hotel on September 27th, unaware that he had been listed among the missing and that a country wide search was being made for him.

WINTER FACTORY ADDITION NEARLY COMPLETED

The large addition being built at the factory of J. C. Winter and Company, at Red Lion, Pa., is fast nearing completion and will soon be ready for occupancy. When this addition is finished and occupied, J. C. Winter and Company will have one of the largest cigar factory buildings in that section of the country.

DORA MILLER FILES PETITION

Dora Miller, who operates a candy and cigar store at 717 West Oxford Street, filed a voluntary petition in bankruptcy last week before Judge Dickinson here. No schedule of assets or liabilities was filed. Edward F. Hoffman was appointed referee.

What a grand and glorious feeling would come over Thomas Riley Marshall if he could visit the cigar stores today and see how literally they have taken his now famous statement that: "What this country needs is a good five-cent cigar."

NEW CIGARETTE TRAVELS IN PRIVATE CAR

THERE was a time, when many Main Streets still had hitching posts but no traffic problems, when the country got quite a thrill out of trainload shipments of automobiles, and even the skeptics were forced to admit that the manufacture of motor cars was an industry of no inconsequential size.

Quite as impressive evidence of the magnitude of the cigarette industry will be presented in Detroit and Cleveland this week when a carload of Old Gold cigarettes will arrive there from P. Lorillard's factory.

Such a shipment not only sets a record for cigarette freightage, but it seems to be a most appropriate form of consignment, since the slogan that appears on all Old Gold cigarette advertising is "not a cough in a carload."

These carload shipments of Old Golds mean that a total of 500,000 packages will be released on each of their local markets, or a grand aggregate of 10,000,000 cigarettes in each city—enough to last one individual smoker 1,369 years and 10 months, provided he smoked but one package a day.

Probably these carload shipments of cigarettes will be very short lived, however, and no one man will have to shatter Methuselah's longevity record before the 10,000,000 Old Golds are reduced to ashes, inasmuch as the demand for this comparatively new cigarette has, to date, far outstripped the supply with the result that the makers recently were forced to purchase a new factory, capable of manufacturing 30,000,000 additional cigarettes daily to fill orders.

In invading the Detroit and Cleveland markets with these carload shipments, the makers of Old Gold are adding another section of the country to those territories where Old Golds now are firmly entrenched in a program looking forward to complete national distribution that has been delayed somewhat by the inability of the P. Lorillard Company to supply the demand in New England, New York, Chicago and Pacific Coast points where the "not a cough in a carload cigarette" was first introduced.

KEILSON TO DISTRIBUTE "CINCO" IN CINCINNATI

Cincinnati, Ohio.

The Keilson Cigar Company, cigar distributors here, announce that they have taken over the distribution of the "Cinco" cigar for this territory. The "Cinco" cigar, now back to five cents, is manufactured by Otto Eisenlohr & Brothers, Incorporated, of Philadelphia, Pa. The Keilson Company also distributes the "King Edward," which is going very big here.

GENERAL CIGAR DIVIDEND

Directors of the General Cigar Company have declared a quarterly dividend of $1.75 a share on the debenture preferred stock of the company, payable on October 1st to stockholders of record September 24th, at twelve o'clock noon.

Soviet Union

According to a statement appearing in the *Economic Review* of the Soviet Union, the production of tobacco in the Union during 1926 amounted to 68,563,000 pounds compared with 101,191,140 pounds during 1925.

Belasco, Relating Advice
to his famous actors about smoking, would tell you:

David Belasco
Dean of the American Theatre

"The voice is to the actor what the chisel is to the sculptor. He must beware of dulling its qualities. Naturally I am vitally concerned about the voices of my players, so I always advise the one cigarette that I discovered many years ago that does not impair control of the subtlest vocal shadings or cause huskiness or harshness. I mean the 'Lucky Strike.' It is the player's best friend."

David Belasco

You, too, will find that Lucky Strikes are mild and mellow—the finest cigarettes you ever smoked, made of the finest Turkish and domestic tobaccos, properly aged and blended with great skill, *and* there is an extra process—"It's toasted"—no harshness, not a bit of bite.

"It's toasted"

No Throat Irritation - No Cough.

When in New York you are cordially invited to see how Lucky Strikes are made at our exhibit, corner Broadway and 45th Street.

1927 LEAF CROP NOT SO GOOD

ACCORDING to the Government crop report, the estimated yield of 1927 cigar leaf is below the ten-year average in all districts and the quality in most cases is below that of the past two years as well.

Both the Connecticut and Florida Shadegrown crops are reported to be of good quality, while in New England the late summer weather caused considerable damage from wildfire and hail. The Wisconsin crop suffered from the drought and the Ohio and Pennsylvania crops suffered deterioration during the month of August.

The estimate of the 1927 crop is as follows:

Massachacusetts—8,500,000 pounds, as compared with the ten-year average of 10,800,000 pounds;

Connecticut—28,142,000 pounds, as compared with the ten-year average of 35,667,000 pounds;

Pennsylvania—40,694,000 pounds, as compared with the ten-year average of 54,834,000 pounds;

Ohio—27,251,000 pounds, as compared with the ten-year average of 42,639,000 pounds;

Wisconsin—30,635,000 pounds, as compared with the ten-year average of 41,352,000 pounds.

SCHULTE CIGAR STORES LEASES FIRST FLOOR STORES OF RITZ-CARLTON

An agreement for the sale of the Ritz-Carlton Hotel, located at Broad and Walnut Streets, was signed last week by the heirs of the late P. A. B. Widener, transferring the property to J. Walter Rosenberg, Roy M. Livingstone and Harry M. Gosch.

The purchase price is reputed to have been about $4,300,000. The property is assessed at $2,600,000.

Extensive alterations will be made by the new owners and the stores on the first floor have already been leased to the Schulte Cigar Stores Corporation, who will occupy the corner store and sublet the remainder.

It is understood the financing was handled through Philadelphia bankers.

The Schulte Cigar Stores Company discontinued negotiations for the purchase of the building a few months ago.

W. P. G. COMPANY PLANS NEW BUILDING

The W. P. G. Cigar Company, now located in Camden, N. J., is having plans for a new and larger factory building prepared by Edward A. Roth, an architect here. The factory building will probable be erected in Brooklawn, N. J., a suburb of Camden, and employ about two hundred workers. Plans call for a three-story building sixty feet wide and one hundred eighty feet long. The first floor and basement will be used by the W. P. G. Company and it is intended to lease the balance of the building.

Men prominent in the cigar industry in Philadelphia and Camden organized the W. P. G. Cigar Company a few months ago and have been manufacturing the "W. P. G." cigar since that time.

According to reports, Tampa cigar factories are rapidly increasing production to keep pace with increased sales of Tampa-made cigars. Production figures show that 5,000,000 more cigars were manufactured in August than in July, and more than 500,000 more than for August of last year. Total production for August this year was 43,948,236, of this number more than 50 per cent. were class C goods.

POSTMASTER
CIGAR

Rapid Fire-Sales and Turnover

2 for 5¢

It pays to display them

P. Lorillard Co., 119 W. 40th St., New York

TOBACCO TRADE ORGANIZATIONS

TOBACCO MERCHANTS ASSOCIATION OF UNITED STATES

JESSE A. BLOCH, Wheeling, W. Va. ..... President
CHARLES I. EISENLOHR, Philadelphia, Pa. ..... Ex-President
JULIUS LICHTENSTEIN, New York, N. Y. ..... Vice-President
WILLIAM BEST, New York, N. Y. ..... Chairman Executive Committee
MAJ. GEORGE W. HILL, New York, N. Y. ..... Vice-President
GEORGE H. HUMMELL, New York, N. Y. ..... Vice-President
H. H. SHELTON, Washington, D. C. ..... Vice-President
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HARVEY L. HIRST, Philadelphia, Pa. ..... Vice-President
ASA LEMLEIN, New York, N. Y. ..... Treasurer
CHARLES DUSHKIND, New York, N. Y. ..... Counsel and Managing Director
Headquarters, 341 Madison Ave., New York City

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CHAS. B. WITTROCK, Cincinnati, Ohio ..... Vice-President
GEO S. ENGEL, Covington, Ky. ..... Treasurer
WM. S. GOLDENBURG, Cincinnati, Ohio ..... Secretary

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GORDON W. STEWART, Hartford, Conn. ..... Vice-President
MAURICE HARTMAN, Hartford, Conn. ..... Treasurer
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WAITT & BOND

Blackstone

CIGAR

Extremely Mild

100% Havana Filler

"BEST OF THE BEST"

OPTIMO CIGARS (VERY MILD)

Manufactured by A. SANTAELLA & CO.
Office, 1181 Broadway, New York City
FACTORIES: Tampa and Key West, Florida

LA PALINA
CIGAR

JAS. WILLING DIES IN ENGLAND

JAMES WILLING, head of the leaf tobacco firm of James Willing Company, importers of Sumatra and Java leaf was seriously injured on September 10th in a railroad accident in England, and died on September 11th in a London Hospital.

Mr. Willing left New York City on September 3d to attend the Sumatra and Java inscriptions, and was on his way to Amsterdam when the accident, which resulted in his death, happened.

He was born in Amsterdam, Holland, and received his training in the tobacco business there, and at the age of twenty-one years he and his brother established themselves in the tobacco leaf business there. Later Mr. Willing moved to Hamburg, Germany, where he remained several years, and then moved to Montreal, Canada, where he was the representative for a Holland leaf tobacco firm.

Two years ago he established the firm of James Willing Company, with offices at 165 Water Street, New York City, but Mr. Willing maintained his residence in Montreal, and also an office.

Funeral services for Mr. Willing were held in England and burial made there.

I. Kaffenburgh & Sons, Incorporated, leaf tobacco brokers of Boston, Mass., which controlled the Jas. Willing Company, Incorporated, have announced that the business will be continued under the same name and under the same policy as heretofore.

D. EMIL KLEIN OFFICES TO MOVE

The offices of the D. Emil Klein Company here will be moved into the building at the southeast corner of Ninety-first Street and Avenue A, which is next door to their present location, about October 1st.

The first floor of this building has been leased by them for a long term of years, and extensive alterations are being made.

The D. Emil Klein Company, Incorporated, is the manufacturer of the "Haddon Hall," which is rapidly gaining in popularity throughout the country. They also manufacture the "Nottingham" and "Emanelo."

DEBENTURE PREFERRED OF GENERAL CIGAR COMPANY CALLED FOR REDEMPTION

Holders of General Cigar Company's debenture preferred stock have been notified that the entire issue has been called for redemption on December 1st, plus accrued and unpaid dividends, upon surrender of certificates at the office of the Lawyer's Trust Company, at 160 Broadway, New York City.

The debenture preferred stock may also be converted into no par common stock of the company on the basis of one share of the preferred for two of the no par common. The privilege of conversion expires on November 21st, and all privileges of the debenture preferred as to dividends, voting power, etc., expire on December 1st.

PHILIP MORRIS ISSUES MORE STOCK

Stockholders of Philip Morris and Company, Limited, of record September 26, have been offered the right to subscribe to additional stock, of $10 par value, at $15 a share on the basis of one more share for every two now held. The right of subscription for additional stock expires on October 27th.

AUGUST CIGAR PRODUCTION SHOWS ENCOURAGING GAIN OVER 1926

THE following comparative data of tax-paid products indicated by monthly sales of stamps are obtained from the statement of Internal Revenue collections for the month of August, 1927, and are issued by the Bureau. (Figures for August, 1927, are subject to revision until published in the annual report:)

Products.	*August, 1926*	*August, 1927*
Cigars (large):		
Class A .....No.	266,387,685	291,768,095
Class B .....No.	86,734,180	69,633,970
Class C .....No.	225,835,412	228,712,878
Class D .....No.	13,022,861	12,919,931
Class E .....No.	2,261,409	1,835,027
Total	594,241,547	604,869,901
Cigars (small) .....No.	27,047,000	23,936,280
Cigarettes (large) ....No.	1,485,150	1,070,925
Cigarettes (small) ....No.	8,068,005,450	9,328,054,507
Snuff, manufactured ..lbs.	3,003,131	3,386,288
Tobacco, manufactured .lbs.	32,806,326	31,950,651

Note: The above statement does not include tax-paid products from Porto Rico and the Philippine Islands. This information is shown in supplemental statement.

Tax-paid products from Porto Rico for the month of August.

Products.	*August, 1926*	*August, 1927*
Cigars (large):		
Class A .....No.	6,466,250	10,309,125
Class B .....No.	640,000	113,800
Class C .....No.	3,178,500	1,234,350
Total	10,284,750	11,657,275
Cigars (small) .....No.	988,000	1,500,000
Cigarettes (large) ....No.	600,000	650,750
Cigarettes (small) ....No.	43,000	40,250

Tax-paid products from the Philippine Islands for the month of August.

Products.	*August, 1926*	*August, 1927*
Cigars (large):		
Class A .....No.	14,033,685	16,529,820
Class B .....No.	112,657	215,107
Class C .....No.	28,252	175,378
Class D .....No.	3,126	26
Total	14,177,720	16,920,331
Cigarettes (large) ....No.	600	500
Cigarettes (small) ....No.	65,180	223,977
Tobacco, manufactured. lbs.	183	35

Note: Quantities of tax-paid products shown in above statement are indicated by stamp sales for the month.

AUGUST INTERNAL REVENUE COLLECTIONS

Objects of Taxation.	*August, 1926*	*August, 1927*
Cigars	$2,138,987.67	$2,149,656.30
Cigarettes	24,214,909.29	27,992,549.71
Snuff	540,563.62	609,531.91
Tobacco, chewing and smoking	5,905,231.79	5,754,007.37

UNION TOBACCO COMPANY ANNOUNCES PLANS

PLANS for the distribution of the various brands recently taken over from the American Tobacco Company by the newly formed Union Tobacco Company, as announced at their offices in New York City last week, disclose the fact that the "Herbert Tareyton" and "Melachrino" brands of cigarettes will be distributed under the able direction of Jac L. Hoffman, who has been associated with the Tareyton brand in the past.

Mr. Hoffman will have as assistants in the distribution of these two brands, Herbert Schonceit and Walter Berger, both of whom are well known to the trade.

Mr. Berger will make his headquarters in San Francisco, where he has been stationed in the past, although he moved his office, and has made his home, in New York City for the past year.

Mr. Schonceit will be remembered as a member of the sales force of the old Tobacco Products Corporation before the American Tobacco Company assumed control of their brands.

Sidney Whelan has been placed in charge of the company's imported brands of cigarettes and smoking tobaccos as sales manager.

Other sales representatives appointed for the different sections of the country are:

J. R. Cook, George S. Boylston, Louis Krouse and A. Mathias, for the Metropolitan District;

E. R. Erickson, for the State of New Jersey;

A. R. Johnson, F. H. Stull, E. C. Weezer, C. V. Chinlund, and E. A. Erickson for Chicago and the Middle West, with E. R. Erickson in charge of the district;

C. E. Isett for the Minneapolis-St. Paul territory;

Robert F. Coyne, for the St. Louis, Southern Missouri and Arkansas territory;

W. J. Klump, for Kansas City, Western Missouri, Nebraska and Kansas;

Paul Houck, for Maryland, District of Columbia and the South, with Abe Blumberg in charge;

R. V. Brendel, for Cincinnati, Southern Ohio and Indiana with Charles E. Bales in charge;

C. W. St. Henry and E. Gust for the State of Michigan with R. R. Tobin in charge;

R. P. Kiernan and W. J. Farrell for New York State and Connecticut, with A. W. Dixon in charge;

Frank Rosendorf, P. C. Kelley, G. H. Hughes, E. C. McArdle, J. T. Garrity and W. T. Lincoln for Boston and New England with M. F. Prendergast in charge;

H. R. Kreider and F. D. Diehle for Philadelphia and Eastern Pennsylvania with Tom A. Allely in charge;

H. M. Young in charge of Pittsburgh and Western Pennsylvania, and W. V. Shoemaker to assist.

With the above list of able salesmen it is probable that the brands of the Union Tobacco Company will soon be enjoying an enviable sales volume.

LOCUST GROVE DEALER BANKRUPT

An involuntary petition in bankruptcy has been filed here before Judge Dickinson, against B. F. Hoffman, tobacco dealer, of Locust Grove, Pa. The following creditors and amounts owing them are as follows: First National Bank of Marietta, Pa., $5000; Lancaster Trust Company, of Lancaster, Pa., $21,500; and the Union Trust Company of Lancaster, Pa., $53,862.

WM. T. TEGGE DEAD

WILLIAM T. TEGGE, well known cigar manufacturer, of Detroit, Mich., and founder of the cigar manufacturing firm of William Tegge and Company, passed away at his home in Detroit recently, following an operation for kidney trouble, from which he had been suffering for some weeks. He was sixty-four years of age.

Mr. Tegge entered the cigar manufacturing industry about thirty years ago, and by hard work and persistent effort had gained a profitable business and his brands were well known throughout the Middle West.

Two of his old time leaders are still popular, the "Sol Russell" and the "Tegge," but there are also other brands which have been brought out by the Tegge Company from time to time.

The cigar industry in the death of Mr. Tegge has lost a staunch co-worker, whose place can not be easily filled.

STEAL TRUCK OF TOBACCO IN DAYLIGHT

One of the boldest hold-ups attempted in this section in many years was perpetrated on Thursday afternoon of last week when a truck load of tobacco products was proceeding up Thirteenth Street at about one o'clock in the afternoon. The truck and contents were the property of Samuel Blumenthal, of 108 South Street, wholesale tobacconist and cigarette manufacturer.

As the truck reached Thirteenth and Dickinson Streets, two men ran out in the street—one on each side of the truck, with drawn pistols and jumped on the running board, one on each side of the driver, and ordered the driver to pull into the curb and stop. He was then ordered to move over and allow one of the men to slip into the driver's seat, after which, the truck was again started and the driver was then told to jump. Just as he jumped off the moving truck the other bandit gave him a kick which sent him sprawling in the street and the truck sped up Thirteenth Street, and was soon lost in the maze of traffic.

Police of the Seventh and Carpenter Streets Station, took up the trail as soon as they could reach the scene but no trace of the truck was found.

The truck and contents were valued at $2000.

P. R. TOBACCO COMPANY SEEKS INJUNCTION AGAINST A. T. COMPANY

Suit was started last week in the Federal Court by the Porto Rican Tobacco Company seeking an injunction against the American Tobacco Company to restrain them from selling Porto Rico cigarettes at less than actual cost in an effort to drive the Porto Rican Tobacco Company out of business.

The Porto Rican Company charges that it has lost money as a result of being forced to lower its price of cigarettes in an effort to meet the competition of the American Tobacco Company, and asks that the court grant an injunction restraining the American from selling its cigarettes below cost, and also asks an assessment of damages.

CIGAR STORE ROBBED

The cigar store of Patrick J. Howard, Democratic leader of the Twenty-second Ward, in Germantown, at 5729 Germantown Avenue, was robbed last Friday night by thieves who forced a shutter on a rear window. The thieves escaped with $100 in cash and cigars and cigarettes valued at $175. The robbery was not discovered until the store was opened on Saturday morning by William Osborne, the clerk.

Classified Column

The rate for this column is three cents (3c.) a word, with a minimum charge of seventy-five cents (75c.) payable strictly in advance.

JOBBERS WANTED

CIGAR JOBBERS WANTED IN NEW YORK STATE, NEW JERSEY and West Virginia on five-cent, and ten-cent and up quality brands. We stand back of our merchandise absolutely. For information write Box 504, care of "The Tobacco World."

SALESMEN CALLING ON CIGAR, DRUG AND DEPARTMENT STORES. Beautiful cigarette chests and humidors. Brand new. Sells on sight. Big Commissions. Act quick. Motto Guild, 5712 Armitage, Chicago, Ill.

SITUATION WANTED

GENERAL ALL AROUND EXPERIENCED FACTORY MAN desires position. Thoroughly experienced on all makes of automatic machinery. Samuel Switkin, 6114 Delancey St., Philadelphia, Pa.

WANTED TO BUY

JOB LOT CIGARS WANTED. ANY QUANTITY, ANY condition; wormy or dry. Send samples with lowest price and quantity and style of packing. J. B. Cigar Co., 35 South Third St., Philadelphia, Pa.

DISTRIBUTOR DESIRES JOB LOTS OF CIGARS—Any quantity. All classes. Address full particular care of Box 505, "The Tobacco World."

The Tobacco World

Established 1881

VOLUME 47 OCTOBER 1, 1927 No. 19

TOBACCO WORLD CORPORATION
Publishers
Hobart Bishop Hankins, President and Treasurer
Gerald B. Hankins, Secretary

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PRICE: United States, Canada, Cuba and Philippine Islands, $2.00 a year. Foreign, $3.50.

OUR HIGH-GRADE NON-EVAPORATING
CIGAR FLAVORS
Make tobacco mellow and smooth in character and impart a most palatable flavor
FLAVORS FOR SMOKING and CHEWING TOBACCO
Write for List of Flavors for Special Brands
BETUN, AROMATIZER, BOX FLAVORS, PASTE SWEETENERS
FRIES & BRO., 92 Reade Street, New York

Tobacco Merchants' Association Registration Bureau, 341 Madison Ave. NEW YORK CITY

Schedule of Rates for Trade-Mark Services Effective April 1, 1916.

Registration,	(see Note A),	$5.00
Search,	(see Note B),	1.00
Transfer,		2.00
Duplicate Certificate,		2.00

Note A—An allowance of $2 will be made to members of the Tobacco Merchants' Association on each registration.

Note B—If a report on a search of a title necessitates the reporting of more than ten (10) titles, but less than twenty-one (21), an additional charge of One Dollar ($1.00) will be made. If it necessitates the reporting of more than twenty (20) titles, but less than thirty-one (31), an additional charge of Two Dollars ($2.00) will be made and so an additional charge of One Dollar ($1.00) will be made for every ten (10) additional titles necessarily reported.

REGISTRATIONS

DORA-DELLA:—45,066. For all tobacco products. September 10, 1927. Fred Bauer, New York, N. Y.

BEE-GEE:—45,067. For cigars. August 16, 1927. Somerset Cigar Co., Somerville, Mass.

SUTTON PLACE:—45,068. For all tobacco products. September 15, 1927. Nic. Althaus Co., New York, N. Y.

SIGARI LOCATELLI:—45,069. For cigars. September 17, 1927. Petre Lithographing Co., New York, N. Y.

DUBS BROS:—45,070. For cigars. September 13, 1927. A. G. Dubs, Spring Grove, Pa.

ARABIAN DELIGHTS:—45,073. For cigars. August 27, 1927. Sig. C. Mayer Cigar Co., Philadelphia, Pa.

MARIE Y ELIZABETH:—45,074. For cigars. September 23, 1927. A. Siegel & Sons, Inc., New York, N. Y.

TRANSFERS

ECHO:—18,024 (U. S. Tobacco Journal). For cigarettes and cheroots. Registered December 14, 1895, by L. Miller & Sons, New York, N. Y. Through mesne transfers acquired by American Litho. Co., New York, N. Y., and re-transferred to the Eimerbrink Cigar Co., Tampa, Fla., September 1, 1927.

ECHO:—128 (Legal Protective Association). For cigars. Registered June 11, 1881, by Lichtenstein Bros. & Co., New York, N. Y. Transferred to American Litho. Co., New York, N. Y. and re-transferred to the Eimerbrink Co., Tampa, Fla., September 1, 1927.

MASTER TOUCH:—45,056 (Tobacco Merchants' Association). For cigars. Registered August 27, 1927, by R. R. Heywood Co., Inc., New York, N. Y., and transferred to J. C. Heckert & Co., Dallastown, Pa.

SCHULTE SALES INCREASE

Sales of the Schulte Retail Stores for the first half of 1927 aggregated $19,202,462 as compared with $18,038,552 for the first half of 1926. Profit for the first half of 1927 was $2,694,000 as compared with $2,714,347 for the same period of 1926.

News from Congress

(*Continued from Page 8*)

Post Offices to be More Strict in Delivering Mail

Business men who send employees to the post office to collect incoming mail have been cautioned by the Post Office Department to furnish such employees with adequate identification papers and the necessary authority to received the mail, in order to prevent its fraudulent collection.

A number of complaints have been received that, through the forging of orders or false representations, crooks in various sections of the country are obtaining the mail of business houses for the purpose of stealing the contents. Postmasters have been ordered to exercise the greatest caution in delivering mail to agents of addressees and to require adequate identification and authority before turning mail over to any person not known to them.

Reduction in Corporation Taxes to be Taken Up

The transfer of tax relief from individuals to corporations through the repeal of those provisions of the revenue law of 1916 dealing with capital gains and losses, which are beneficial to individuals, and a reduction of one per cent. in the corporation tax rate, will be recommended to Congress when tax revision is taken up, it is indicated in Washington.

There is a great deal of sentiment in favor of a reduction in the assessments upon corporations, but there is also a well defined desire to make effective the contentions voiced during the consideration of the present law that all taxpayers are taxed proportionate to their ability to pay. This latter has attracted attention to that part of the law which permits the return of capital gains at 12½ per cent. bracket comes at that rate applicable according to the income of the reporting taxpayer.

The capital gains and losses provision is of benefit only to taxpayers whose incomes are in excess of $30,000, since the 12½ per cent. bracket comes at that figure. It is of particular value to men with incomes of $100,000 or more, and it is to them that about 85 per cent. of the savings effected to taxpayers under the provisions in question is credited. It is pointed out that there are about 4,000,000 taxpayers with smaller incomes who do not share in this benefit, and that a very few taxpayers are favored at the expense of the many.

U. S. Chamber of Commerce to Demand Revision of Postal Rates

Reformation of postal rates will be demanded of Congress in December by the United States Chamber of Commerce, under plans formulated by its postal service committee at a recent meeting. Particularly will the organization stress the need for revision of the rates on newspapers and periodicals, but all classes of mail will be covered by the recommendations which are to be made.

The committee's consideration of the subject disclosed a marked falling off in various classes of mail handled by the postal service, it was stated following the meeting, due to excessive rates and resulting in loss in postal revenues and a generally detrimental effect.

"The present rates," it was declared by Lucius Teter of Chicago, chairman of the committee, "have been in effect long enough to disclose those which are unwise and uneconomical. Instead of producing more revenue they have resulted in a pronounced falling off of certain classes of mail to the detriment of business and the general public.

"The revision of rates and the correction of inequalities in rates should be undertaken by Congress without delay. And along with these changes lies the task of getting the Post Office Department bookkeeping down to a business basis. The department now gives away with its right hand what it takes in with its left and shows a deficit, whereas certain classes of mail are showing a clear profit. It is made to transport Government mail free of charge and at the same time it attempts to place the burden of that and other expenses upon commercial mail which is already paying more than cost of service."

BUYERS' GUIDE

CIGAR BOXES

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MANUFACTURERS OF HIGH GRADE CIGAR BOXES
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LABELS, RIBBONS, CIGAR MAKERS SUPPLIES
TEL. ASHLAND 6243 ESTABLISHED 1875.
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F. BRECHT'S SONS
CIGAR BOXES
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PHILADELPHIA, PA.

Monroe Jarrett Sons
WOODEN CIGAR BOXES
TRADE *JARSO* MARK
Randolph and Jefferson Streets
Philadelphia, Pa.

CIGAR BOXES

Dependable service—Quality packages—to meet any requirement in the Wooden Containers for Cigars

The WOODEN package is the retainer of AROMA from Factory to Consumer

The Buckley Cigar Box Co., 24 Vine St., DESHLER, OHIO.

The Buckley Box Co., 1106 West Town St., COLUMBUS, OHIO.

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THE CALVERT LITHOGRAPHING CO.

Colorgraphic
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Strong, Salt, Sweet and Plain Scotchs
MANUFACTURED BY
GEORGE W. HELMF CO., 111 Fifth Ave., New York

SMOKE
DILL'S BEST
"It's A Mighty Fine Pipe Tobacco"
If your jobber is unable to supply you, write us direct and state size desired. Give us the name and address of your jobber.
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Agent, WOOLLEY & CO., INC.
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LA FLOR DE LA ISABELA
Factory No. A-4-2
Brands
ISABELA NEVANDA
Western Territory, J. B. HAVRE & CO.
200 Bush Street, San Francisco

LA FLOR DE LA ISABELA
Factory No. A-4-2
Brand
ISABELA
Eastern Territory, CA. GRAL DE TABACOS DE FILIPINAS
80 Wall Street, New York

LA INSULAR
Factory No. A-4-3
Brand
LA INSULAR
U. S. Branch Office, A. M. MacLEOD
163 Second Street, San Francisco

LA ALHAMBRA
Factory No. A-4-5
Brand
ALHAMBRA
Agent, H. L. JUDELL & CO.
334 Sacramento Street, San Francisco

LA PAZ Y BUEN VIAJE
Factory No. A-4-6
Brands
BOLANO C. G. PAQUITA
Agent, LYON, COWDREY & WILSON
17 Battery Place, New York

EL ORIENTE
Factory No. A-4-7
Brand
FIGHTING BOB
Western Agent, H. L. JUDELL & CO.
334 Sacramento Street, San Francisco

EL ORIENTE
Factory No. A-4-7
Brands
FIGHTING BOB
CLAY MONTAGUE
Eastern Agent, LYON, COWDREY & WILSON
17 Battery Place, New York

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Factory No. A-4-20
Brands
MARIA CRISTINA AMIRALA
LA CALIDAD LA MEROLA
MANILA PLANTERS
Agent, HENRY W. PEABODY & CO.
17 State Street, New York
64 Pine Street, San Francisco

LA MINERVA
Factory No. A-4-42
Brands
LA MINERVA LA ATHENA
REPUTACION FIDELIS
WATT & CO. FLOR DE CAWAYAN
Agent, HENRY W. PEABODY & CO.
64 Pine Street, San Francisco
17 State Street, New York

LA PRUEBA
Factory No. A-4-87
Brands
LA PRUEBA LA CORREGIDORA
LAS PRIMAS LUIS ESPOY
PRINCESSA DE ILAGAN
Western Agent, HENRY W. PEABODY & CO.
64 Pine Street, San Francisco

LA PRUEBA
Factory No. A-4-87
Brands
LA PRUEBA FOREMOST
LA CORREGIDORA ATTONA
Eastern Agent, HORACE R. KELLY & CO., INC.
29 Fulton Street, New York

LA INSULAR
Factory No. A-4-3
Brand
PONGEE
Agent, M. F. D. SCANLAN
Wayne, Pa.

LA FLOR DE INTAL
Factory No. A-4-193
Brands
MAGALLANES PUNTACIMA
LA FLOR DE INTAL
Eastern Agent, SIDNEY J. FREEMAN & SONS
73 Warren Street, New York

LA FLOR DE INTAL
Factory No. A-4-193
Brands
LA FLOR DE INTAL
LA FLOR DE LAVINAB
LA FLOR DE CARITAN
LA FLOR DE ASINGA
Western Agent, HENRY W. PEABODY & CO.
64 Pine Street, San Francisco

KATUBUSAN
Factory No. A-4-297
Brand
KATUBUSAN
501 Claval, Manila, P. I.

LA YEBANA
Factory No. A-4-331
Brands
LA YEBANA
U. S. Branch Office, A. M. MacLEOD
163 Second Street, San Francisco

LA YEBANA
Factory No. A-4-331
Brands
CRANES IMPORTED
MANILA BLUNTS
MANILA STUBS
Agent, HOUSE OF CRANE
Indianapolis, Indiana

LA EMPERATRIZ
Factory No. A-4-395
Brands
LA EMPERATRIZ
FLOR DE LUZON
Agent, EDWARD JEUTHER
Successor, H. OTTENBERG
146 Front Street, New York

LA CONCHITA
Factory No. A-4-451
Brand
LA CONCHITA
931 Juan Luna, Manila, P. I.

LA LUNETA
Factory No. A-4-484
Brands
VAMP LA FRANCES
LA LUNETA
Owners, PHILIPPINE TOBACCO CO.
253 Broadway, New York
327 North Ave. 61, Los Angeles, Cal.

PERLA DE FILIPINAS
Factory No. A-4-516
Brands
KELLY'S IMPORTED H. R. K.
MANILA DE LUXE LA MESA
IMPORTED GEORGE IV
LA PERLA DE FILIPINAS
NON PLUS ULTRA
Agent, HORACE R. KELLY & CO., INC.
229 Fulton Street, New York

LA TRINIDAD
Factory No. A-4-618
Brands
ENTONA EL PRESO
Agent, COHN BROS. CIGAR CO., INC.
325 W. Madison Street, Chicago

MERITAS
Factory No. A-4-647
Brand
MERITAS
Agent, MERITAS COMMERCIAL CO.
11 Water Street, New York
874 Walnut Street, Alameda, Calif.

HELENA
Factory No. A-4-649
Brands
REYNALDO TIONA
KNOWLEDGE
Owners, S. FRIEDER & SONS CO.
S. E. Cor. Third & Main Streets, Cincinnati
413 E. 34th Street, New York

LA COMMERCIAL
Factory No. A-4-671
Brand
LA COMMERCIAL
Malabon, Rizal, P. I.

MANILA CIGARS ARE HAND MADE, LONG FILLED

Philippine Tobacco is Mild and Burns Perfectly

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OCTOBER 15, 1927

VOLUME 47 No. 20

THE TOBACCO WORLD

JUST AS GOOD, AT ANY TIME

The true test of a good cigar is in its All-Day satisfaction. Give a man a cigar that he can smoke after his meals, at his work or during leisure hours without its imparting a sense of heaviness or slight dizziness, and you have a perfectly satisfied consumer.

Mildness is your answer. This fact has been established by manufacturers who have achieved a remarkable success with the use of Porto Rican tobacco, either entirely or as part of the blend, for their cigars.

Through modern methods of harvesting, Porto Rico produces leaf of unquestioned quality. Free-burning, from a soil lacking chlorines, aromatic yet with a definite character, and mild to satisfaction, this duty-free tobacco solves your problem by permitting you to meet the prevalent public taste for a good mild cigar at a moderate price.

The Government of Porto Rico, as a protection for all buyers of its genuine native tobacco, requires that a Guarantee Stamp be affixed to all tobacco or tobacco products originating in Porto Rico. Look for these stamps in all your purchases.

Write for booklet containing full information on Porto Rican Tobacco. Address your communications to

GOVERNMENT OF PORTO RICO
TOBACCO GUARANTEE AGENCY

1457 BROADWAY *F. LINARES, Agent* NEW YORK, N. Y.

PUBLISHED ON THE 1ST AND 15TH OF EACH MONTH AT 236 CHESTNUT ST., PHILA., PA.

ARE YOU PACKING YOUR CIGARS FOR BLIND MEN?

WOODEN BOXES permit the customer to see the whole of the cigar instantly! Substitute containers hide all but the very ends.

For this reason smokers prefer to buy from WOODEN BOXES. They know then the size, shape and color of their cigars are *right—on sight*.

WOODEN BOXES absorb excess moisture, improve the aroma and allow cigars to mellow *as they should—in the wood*.

After all nothing satisfies like a good cigar

The Best Cigars Are Packed in WOODEN BOXES

Volume 47

THE TOBACCO WORLD

Established 1881

Number 20

A SEMI-MONTHLY

For the Retail and Wholesale Cigar and Tobacco Trade

$2.00 a Year | PHILADELPHIA, OCTOBER 15, 1927 | Foreign $3.50

UNION TOBACCO COMPANY CONFIRMS REPORT OF NEW CIGARETTE

CONFIRMATION of the report that the Union Tobacco Company contemplated placing on the market something entirely new in the way of a blended cigarette has been made by George J. Whelan, president of the company.

Mr. Whelan states that "The character of the cigarette is such as to take it out of the convention attending the appearance of just another brand. Normally the introduction of a cigarette is solely the function of advertising. But this cigarette comes entirely outside of that classification because of its extraordinary character, and it will differ radically from present-day blends.

"Few possibly realize that to create an outstanding blend in so competitive a field as that of cigarettes calls for a craftsmanship and skill comparable with that required in the automobile industry. The experiments involved in this cigarette embrace virtually every known quality of tobacco."

A. & P. TOBACCO SALES

According to reliable reports, sales of cigarettes in the Atlantic & Pacific Tea Company, through its chain of grocery stores during the month of September, 1927, amounted to the surprising figure of between 75,000,000 and 80,000,000.

The ease with which women may now obtain their favorite brand of cigarettes in the Atlantic & Pacific Stores at the same time they are buying their groceries is expected to result in increased consumption of cigarettes among the female sex.

W. D. C. SECRETARY WEDS

Robert L. DeMuth, secretary of the well-known pipe manufacturing firm of William DeMuth & Company, was married last week to Miss Adele Kaufman.

The ceremony was performed in the Ritz-Carlton Hotel, in New York City, and was followed by a reception dinner.

SIGNS OF THE TIMES

An encouraging sign of the times in the cigar industry was seen last week when an ad was being carried in local newspapers seeking cigar banders, packers and foilers for a factory in Camden, N. J. Steady work was promised.

NEW GENERAL FACTORY TO BE ONE OF THE BEST

THE NEW factory building now under construction at Binghamton, N. Y., for the General Cigar Company when completed will be one of the most modern cigar factories in this country and will furnish employment for about 1500 people.

The main factory building will be 60 feet wide and 402 feet long, and there will be a separate building for the power plant 36 feet by 51 feet. The foundations will be of concrete, and the building will be of steel and brick, four stories above the ground, and basement. The sweat room and casing room will be located in the basement and the four upper floors will be used for manufacturing purposes.

The Binghamton Chamber of Commerce was instrumental in having the General Cigar Company build this factory in Binghamton and the financing of the purchase of the site and the building itself is being done on a fifty-fifty basis by the Chamber of Commerce and the General Cigar Company—the Cigar Company to purchase the interest of the Chamber of Commerce after the expiration of a period of years agreed upon.

It is estimated the factory will furnish employment for 1500 workers, and the annual payroll will amount to between $1,500,000 and $2,000,000.

All doors and windows in the new building will be practically airtight, and ventilation will be taken care of through an elaborate system of blower and suction fans. An up-to-date humidification system will also be a part of the factory equipment. Ample ground is included in the site, so that an additional factory building of the same size as the one now under construction can be erected at some future time should it become necessary, and the power house is of sufficient size to permit of the installation of one or more additional boilers also.

The Bowie-Clarke Construction Company, of Binghamton, are in charge of the construction of the building and they expect to have it ready for occupancy shortly after the first of December.

CHAIRMAN OF IMPERIAL COMPANY IN U. S.

Sir Gilbert A. H. Wills, Chairman of the Imperial Tobacco Company, of London, England, was a visitor in Richmond, Va., last week, on a tour of inspection of his company's factory there.

Henry Mueller, of Horace R. Kelley & Company, was a visitor in Philadelphia last week calling on the trade.

R. J. REYNOLDS TOBACCO COMPANY TO HAVE NEW OFFICE BUILDING

THE R. J. Reynolds Tobacco Company has purchased the old City Hall in Winston-Salem, N. C., and two adjoining vacant lots, from the Home Real Estate Loan and Insurance Company, and plan to erect a ten-story office building on the site. The property has a frontage of 200 feet on Fourth Street and 120 feet on Main Street and the same on Church Street. The purchase price was not disclosed.

The following statement in reference to the proposed office building was issued by the Reynolds Company following the recording of the deed in Winston-Salem last week:

"The directors of R. J. Reynolds Tobacco Company have realized for some time that the facilities of its present office building are not now adequate and would sooner or later have to be augmented, due to the growth of the company's business. The building now used, four stories high, was constructed about fifteen years ago. At first the company's offices used one floor only. Since then the space occupied has increased from time to time until now the whole building has been used for some time.

"The possibility of securing the property on the corner of Fourth, Main and Church Streets, which is quite centrally located when considered in connection with the company's manufacturing plants, led to a decision to effect the purchase and immediately erect on this property an office building commensurate with the company's needs.

"It is the intention to develop the first floors on Fourth, Main and Church Streets for mercantile stores, etc., and for the company to use upper floors for its own requirements. As the building, in its entire space, will be somewhat in advance of the company's immediate needs, several floors may be temporarily rented to tenants.

"While it is not expected that the height of the building will be a 'skyscraper' as the expression is generally used, the building will be ten stories or more in height, as above indicated, to take care of the company's needs now and to provide for possible growth of the company's business.

"The architectural firm of Shreve & Lamb, New York City, who recently handled the new General Motors Office Building, the Standard Oil offices and numerous other notable structures in New York, has been engaged to at once prepare plans for the building."

WOMEN MAY OCCUPY SMOKING CARS ON LONG ISLAND RAILROAD

Following a protest from a commuter on the Long Island Railroad, that women be excluded from the smoking cars on that railroad, Passenger Agent P. H. Woodward, announced that any woman who felt a longing for a cigarette while traveling on that road was entitled to enter the smoking cars and enjoy a smoke at any time.

AMERICAN MACHINE & FOUNDRY COMPANY SALES INCREASE

Sales of the American Machine & Foundry Company for the nine months ending September 30 were reported as $4,882,000 as compared with sales of $4,569,000 for the same period of 1926.

INJUNCTION AGAINST CONNECTICUT POOL DENIED

THE petition signed by 398 dissatisfied members of the Connecticut Valley Tobacco Association, asking that an injunction be granted against the association restraining them from violating the marketing agreement in the distribution of proceeds of sales, was denied by Judge Jennings, of the Superior Court, of Hartford, Conn., last week.

In connection with his decision, the Judge said:

"This prayer seems to me such a radical departure from the original claims that I am disinclined to allow it after the trial, against the objection of the respondent association officers, that they come into court and answer a complaint for a receiver, and that they are not prepared and are unwilling to meet for an injunction which goes to the very basis of their method of doing business.

"I am the more inclined to deny this part of the proposed amendment because, from what I know of the case, success in securing this injunction may well result in defeat from a financial standpoint of those who are still financially interested in the liquidation of the association. The refusal to grant this prayer of the amendment will at least give these persons a chance to consider their position and decide where, under all the circumstances, their best interests lie."

The important paragraphs of the amendment to the complaint, as allowed, are:

"Tobacco in pools, and in portions of pools, was sold by defendant to purchasers in bulk at a fixed price per pound; net proceeds of such sale or sales, when and as received, were distributed and allocated among members who had tobacco in such pools so sold, not according to the net proceeds so received, but according to the arbitrary judgment of the defendant and its officers on the basis of its supposed contributing value to the sale or sales.

"Invoices were made to purchasers at times, according to these arbitrary fixed sums, and book entries of distributions of such arbitrary fixed sums were made at times according to the invoice, and at times, according to other arbitrary prices adopted by the defendant, irrespective of either the actual net selling proceeds or invoice prices for the tobacco so sold.

"Not only was this price adopted and followed in respect to varying and various pools of one crop year, but of pools of two crop years, with a result that the rightful share of a member of one pool was reduced to the advantage of his co-members in the same or another pool or was received at the expense of his co-members in such pool or other pools.

"At times, record was made by the defendant of its sales agreements with purchasers where sales were made from various pools in various crop years at a fixed price per pound. For the most part, however, no records were made of such sales, but they transferred, though invoiced at various prices based on alleged different qualities, and billed to customers not at contract prices but at artificial prices stated according to the judgment of defendants' officers. Indeed, such invoice prices did not govern defendant and its officers in the division and distribution among pool members of the sums received by purchasers of their tobacco."

Frank Swick, president of the Health Cigar Company, manufacturers of the "Sano" cigars and cigarettes, was a recent visitor among the trade here in the interest of his products.

Another Universal Triumph !

THE MODEL S UNIVERSAL
Long Filler Bunch Machine
(*Non-Blending Type*)

10 Features
of advantage of the Model S Universal

1. Produces well - conditioned, spongy, free-smoking bunches —the equal of hand work in every respect.
2. Good-conditioned bunches are assured by "laying up" the fillers mechanically in exactly the same way that this is done by hand, in hand work; a few sprigs of fillers being intermittently added until the bunch is built up to the proper size and condition.
3. Improved method of filler feeding insures uniform results even with inexperienced operators.
4. Any size or shape of bunch, and both right and left hand bunches can be made on the same machine with slight mechanical changes.
5. With two operators, it produces 450 to 500 uniform bunches an hour.
6. Can be used on mould work, or bunches can be rolled fresh by hand direct from the machine.
7. Adapted for use in conjunction with automatic rolling machines.
8. Quickly and accurately adjusted to different sizes and conditions of fillers.
9. Assures uniformity of bunches at all times in both size and weight.
10. Sturdy and simple in construction—easy to operate and handle. **Requires no expert mechanical attention.**

WE ANNOUNCE to cigar manufacturers our new model S Universal—a Long Filler Bunch Machine (Non-Blending Type) that will materially reduce the cost of producing long filler cigars.

This machine completely meets the demand for a long filler bunch machine that *will make non-blended long filler bunches* with the utmost speed, accuracy and efficiency. It is similar in construction to our Model T Long Filler Bunch Machine except that the blending feature has been eliminated. It will produce from 450 to 500 well-conditioned, free-smoking bunches an hour.

The elimination of the blending feature in the Model S gives cigar manufacturers the advantages of an extremely simple machine that will produce equally as good work as our Model T (Blending Type) machine; and at a lower purchase price.

Not only will this machine produce perfect, well-conditioned bunches equal to hand work, but it is also simple to operate and handle. It will not easily get out of order, *does not require the services of an expert mechanic,* and its sound, sturdy construction assures long life with a minimum of upkeep cost.

Let us prove in your factory how it will increase your output and lower your production costs.

Universal Tobacco Machine Co.
40 EAST 34TH STREET
NEW YORK, N. Y.
Factory: NEWARK, N. J.

Write for illustrated folder and further information.

PRICE
$1450

Complete with two folding chairs, individual drive equipment, and 1/6 H. P. motor ready to start work. F. O. B. Newark, N. J., U. S. A.

Convenient Time Payment Terms

PHILADELPHIA.

TRUCK DRIVER FOILS ROBBERS

WHEN George Keller, of Collingswood, N. J., was being paid for some tobacco he had just delivered to Mrs. Ella Zimmerman in her store at 3401 North Eleventh Street, last Friday, he glanced up just in time to see his truck, which he had left at the curb, moving down the street. Keller ran to the street and saw two men on the driver's seat and immediately gave chase calling to the men to stop. The men jumped from the truck and proceeded to give Keller a beating while one of them held a revolver against his stomach. Finally, after felling Keller with a blow from the revolver, the two bandits took to their heels but Keller followed them yelling "Stop Thief" and one of them was caught at Twelfth and Sedgeley Avenue, and was arrested.

Keller was treated for severe lacerations of the scalp at the Samaritan Hospital.

The truck being driven by Keller was the property of the Charles A. Krull Company, of 315 Arch Street, distributors of cigars and tobacco.

FRIEDMAN JOINS PENNSYLVANIA CIGAR CORPORATION

Russell Friedman, formerly associated with Bayuk Cigars, Incorporated, has joined the forces of the Pennsylvania Cigar Corporation, manufacturers of the "U. S. Club House" cigar and will in the future spend his efforts on missionary work in the outlying districts of New York City for this brand.

The offices of the Pennsylvania Cigar Corporation have just been moved to 309 Fifth Avenue, New York City, where they will have much needed additional office room. The factory is located at Red Lion, Pa., and, according to reports, is running full time and at full capacity.

JOSEPH GALLAGHER'S MOTHER PASSES ON

The many friends of Joseph Gallagher, vice-president of Otto Eisenlohr & Brothers, Incorporated, were sorry to learn of the recent death of Mr. Gallagher's mother, who resided in Cleveland, Ohio.

Mr. Gallagher received word of his mother's serious illness in time to reach her bedside before death came. She was eighty-four years of age, and death was caused by old age.

THE TOBACCO WORLD joins his many friends in offering sincere sympathy for his great loss.

"OLD GOLDS" MAKE THEIR DEBUT

BEGINNING Monday of last week and running every day there was a mysterious advertisement in all the local daily papers which stated "You can enjoy them morning, noon and night. Get your O. Gs. next Monday. Not a cough in a carload" which excited no little attention and comment.

During all of last week distributors of P. Lorillard's new "Old Gold Cigarette" were busy getting placements of this new brand and on Monday morning of this week the dailies announced in a half page ad which no one could fail to notice: "The dawn of a better cigarette. O. Gs. are here. You can smoke them—morning, noon and night. Not a cough in a carload. O. Gs. are here. That new and smoother cigarette you have been waiting for and hoping for—A cigarette without a throat-scratch or a tongue-bite—A cigarette you can smoke, in any number, day and night, without throat-irritation—A cigarette of sheer smoking enjoyment, 100% net. Mellowed by a new method—an exclusive Lorillard discovery—Old Gold is the smoothest, coolest and most satisfying cigarette you ever parked between your lips—To-day—at every cigarette counter. OLD GOLD. The smoother and better cigarette."

The cigarette smokers have heard so much about this new cigarette through advertising and also by word of mouth from smokers from other parts of the country where "Old Golds" have been previously placed on the market, that there was a rush to stock up with this new brand and see for themselves how this brand suited their particular taste.

CONDITIONS IN CIGAR INDUSTRY HERE GOOD

The Federal Reserve Bank here in a synopsis of business conditions throughout the various industries states that prices in the cigar industry are fair and slightly increased, with a fair demand. Unfilled orders are slightly smaller than a year ago, but factory operations remain unchanged. Stocks on hand October 1st were medium to light.

The Chestnut Street window of the Yahn & McDonnell cigars stand in the Hotel Benjamin Franklin, at Ninth and Chestnut Streets was used last week to feature "Santaellas," a five-cent cigar made by the A. Santaella & Company, factory in Tampa. This brand is steadily gaining in popularity here.

"Another Chemical Triumph"

DENICOTIZED TOBACCOS

WE are pleased to announce to the tobacco industry the development of a special chemical process whereby the excessive nicotine content of tobacco is removed with the utmost economy without affecting either the aroma, or the particular character of the tobacco so treated.

Research by us has developed the important fact that the presence of nicotine does not improve the aroma of tobacco; on the contrary it is an alkaloid which by its excessive presence retards the improvement of your product.

Remove that excess amount of nicotine and you will quickly note the great improvement in the quality of your product, and the increase in your sales.

We are deeply interested in co-operating with the tobacco industry, and solicit the inquiries of all those manufacturing tobaccos regarding the exceptional features of our DENICOTIZING PROCESS.

V. MAILLIOUX & SON, LTD.
St. Johns, Quebec Prov.
Canada

NEWS FROM CONGRESS AND FEDERAL DEPARTMENTS

FROM OUR WASHINGTON BUREAU 622 ALBEE BUILDING

A TAX cut of not less than $400,000,000 has been proposed by the United States Chamber of Commerce in a referendum now being taken among its membership, but recommendations to that effect will not be given the approval of the administration, it has been represented at the White House where the original estimate of $300,000,000 is still declared to be the maximum which can be granted without danger of incurring a deficit in the Treasury.

The chamber proposals call for a cut of 10 per cent. in the rate on corporate income, repeal of the Federal estate taxes, elmination of the war excise taxes and other changes. They are based on the assumption that the surplus of $214,000,000 for 1928 estimated by the Treasury will be far below the actual excess of receipts over expenditures.

Whether or not the surplus at the end of the current fiscal year will be in excess of the original estimate is a matter which cannot be taken into consideration at this time, the President is understood to believe. The next tax bill must be based on conditions as they now exist, and if the surplus is more than is now anticipated the excess can be disposed of properly when the time comes. On the other hand, if a heavy tax cut was made and the surplus was found not to be materially larger than now expected the Government would have a deficit. There has been a surplus every year since the advent of the present administration, it has been pointed out, and every effort is to be made to prevent a breaking of this record. Further tax reductions can be made as surpluses are found available, it is suggested, so that no fears need now be entertained as to the disposition of a purely mythical fund which may not be accumulated.

Working on the policy of "safety first," the recommendations of the administration will be to confine tax reduction to a point of safety, bearing in mind the heavy expenditures which will be necessary next year for flood control, cruiser construction, public building and other activities. No consideration will be given to plans for tax reductions involving more than the amount which President Coolidge conceives to be the limit of safety.

1927 Leaf Crop Lower Than Last Year

The 1927 tobacco crop will be materially lower than that of last year, being estimated by the Crop Reporting Board of the United States Department of Agriculture at 1,168,900,000 pounds, on the basis of conditions existing October 1. The 1926 crop totaled 1,301,211,000 pounds.

Despite unfavorable conditions during September which resulted in a decline of 7,783,000 pounds in the prospects for the North Carolina crop, that State will have a bumper tobacco production this year, estimated on October 1 at 417,648,000 pounds, as compared with an actual crop last year of 386,440,000 pounds and an average crop for the past 5 years of 343,075,000 pounds. South Carolina also will have a heavy production, despite a drop of 1,000,000 pounds in the prospects during September, at 74,200,000 pounds, last year's crop being 57,510,000 pounds and the 5-year average 60,600,000 pounds.

The report of the Crop Reporting Board showed the prospective crop of tobacco by states as follows:

State	*Average Crop 1922-26* *1,000 lbs.*	*1926 Crop* *1,000 lbs.*	*1927 Forecast* *1,000 lbs.*
Mass.	10,893	9,412	9,198
Conn.	35,667	29,346	31,285
N. Y.	2,244	2,200	1,877
Pa.	54,834	43,560	42,343
Ohio	42,639	37,389	27,025
Ind.	17,203	12,995	7,785
Wis.	41,352	33,350	33,907
Mo.	4,837	4,750	4,905
Md.	23,875	28,800	27,802
Va.	142,128	137,032	124,662
W. Va.	7,368	8,500	5,629
N. C.	343,075	386,440	417,648
S. C.	60,600	57,510	74,200
Ga.	27,292	39,963	59,096
Fla.	4,598	5,076	6,068
Ky.	418,492	358,568	226,366
Tenn.	100,685	105,920	68,704
La.	444	400	400
U. S.	1,338,226	1,301,211	1,168,900

French Tariff Controversy Will Not Affect American Tobacco

The present controversy between the United States and France over increases by the latter in the tariff duties on a number of articles, as a result of the recently-signed Franco-German commercial treaty, will have no effect upon the American tobacco industry. No changes were made in the rates on cigars and tobacco, which were increased some time ago, according to advices received in Washington.

The present duties on cigars and tobacco entering France are 520 francs per kilogram on Havana cigars,

(*Continued on Page 12*)

Belasco, Relating Advice to his famous actors about smoking, would tell you:

David Belasco
Dean of the
American Theatre

"The voice is to the actor what the chisel is to the sculptor. He must beware of dulling its qualities. Naturally I am vitally concerned about the voices of my players, so I always advise the one cigarette that I discovered many years ago that does not impair control of the subtlest vocal shadings or cause huskiness or harshness. I mean the 'Lucky Strike.' It is the player's best friend."

David Belasco

You, too, will find that Lucky Strikes are mild and mellow—the finest cigarettes you ever smoked, made of the finest Turkish and domestic tobaccos, properly aged and blended with great skill, *and* there is an extra process—"It's toasted"—no harshness, not a bit of bite.

"It's toasted"

No Throat Irritation - No Cough.

When in New York you are cordially invited to see how Lucky Strikes are made at our exhibit, corner Broadway and 45th Street.

PHILADELPHIA PHYSICIANS DENY NICOTINE POISONING OF BABIES

FOLLOWING the assertion by Dr. Chauncey L. Barber, of Lansing, Mich., before the convention of the American Association for Medico-Physical Research, held in Chicago, a short time ago, that 60 per cent. of babies born of cigarette-smoking mothers died before they were two years old, physicians in Philadelphia immediately denied that such was a fact.

A prominent physician connected with the obstetrical department of one of the large hospitals here said: "There is no evidence for Dr. Barber's statement. Nicotine poisoning has been contracted by workers in a tobacco factory and those who smoke to excess, but to say that the cigarette-smoking mother of today injures the health of her child is both amusing and absurd.

"It would demand a close study of the child born of a mother who smoked excessively, from birth to the age of two years, to decide whether or not there was any truth in the statement. As no such observation has yet been made, it is impossible to convert Dr. Barber's personal belief into a fact. I have never heard of any babies who died because their mother smoked tobacco.

"Excessive use of food will result in disorders," he stated. "If the cigarette is used in moderation, there is no ill effect upon the child's health."

PENNSYLVANIA LEAF BETTER THAN ANTICIPATED

According to the October 1st crop report issued by the Pennsylvania Federal-State Crop Reporting Service, Department of Agriculture, Harrisburg, Pa., notwithstanding the crop got a late start and there was some rust and wild fire damage, it is turning out in both quality and yield better than was anticipate Never before have better or poorer fields been seen. September was a very favorable month for maturing and harvesting and by far the greater part of the crop was housed by October 1st. Curing is progressing very satisfactorily. It is said that the quantity of serviceable cigar-leaf promises to be more than 100 per cent. greater than last year.

The 1927 acreage of tobacco was 31,400 with an indicated average yield of 1349 lbs. per acre, and the estimated total crop being 42,343,000 pounds. The average crop for the five year period 1922-1926 was 54,-834,000.

A. G. WIEDMANN A VISITOR

Arthur G. Wiedmann, of the Acme Corporation (cigar box lumber) and the Wiedmann-St. Louis Cigar Box Company (cigar boxes), all of St. Louis, Mo., is in town for a short visit. Mr. Wiedmann reports that his factory was outside the zone swept by the recent tornado in St. Louis.

UNITED DRUG CORPORATION

The United Drug Corporation has made arrangements to distribute the products of Sterling Products Corporation, American Home Products Corporation, and Household Products, Incorporated.

The Sterling Products group will take over the manufacture of certain brands formerly made by United Drug.

FRED HIRSCHORN AGAIN HEADS RED CROSS DRIVE IN NEW YORK CITY

THE ENTIRE Tobacco trade in New York City will be intensively covered in the 1927 Red Cross Roll Call, according to the plan of Mr. Fred Hirschorn, of the General Cigar Company, who, as volunteer chairman of a specially organized Tobacco group, is already formulating a comprehensive Roll Call program. Mr. Hirschorn will be assisted by Mr. Charles Dushkind, secretary of the Tobacco Merchants Association.

The vast volunteer organization of the metropolis, to secure the superlative response throughout the city to the annual membership effort, will number representatives of every phase of New York's industrial, mercantile and professional life. Following the program, which has operated with notable results in previous years, the huge volunteer alignment will be based on the plan of widespread committee groups to carry the Roll Call message into every branch of trade and industry, and by the opening of the Roll Call on Armistice Day it is estimated that approximately 200 such groups will be in action, each under the leadership of an outstanding figure in the field to be covered by the individual group.

Mr. Hirschorn, who also served as chairman of a similarly organized group in the Roll Call endeavor last year, anticipates even more generous support for the forthcoming appeal and aims at a unanimous enrollment of the personnel throughout his field.

Included in the outstanding metropolitan activities of the Red Cross, for whose adequate maintenance the annual membership invitation is extended to every resident of the city, are the disaster relief and the public health program under which thousands of surgical dressings are supplied each year to local hospitals and which also covers nursing service, first aid, and work in home hygiene and care of the sick. Disabled ex-service men and their dependents are also a large factor in the Red Cross program and activities on their behalf include legal assistance, money loans, and medical attention.

YORK COUNTY CLASS A CIGAR PRODUCTION GAINS IN SEPTEMBER

According to figures compiled in the revenue office, cigar production in York County for the month of September showed a gain of 2,405,785 cigars in Class A over the month of August, and a gain of 2,587,875 over September, 1926. All other classes showed a considerable loss over the same month in 1926, the total production of all classes showing a net loss of 2,213,413.

Cigar box factories in this district are busy now making up boxes for the holiday business and some of them find it necessary to work at night in order to finish their orders in time to meet the demand of the cigar manufacturers.

HERE'S A CHANCE FOR A SLOGAN FOR THE CIGAR MANUFACTURER

Viscount Castlerosse, writing in the London (Eng.) Sunday Express recently, stated that Mrs. Patrick Campbell is practicing smoking a cigar, a process which she will have to follow in her next play. She says that she now prefers cigars to cigarettes, because they do not irritate the throat so much. There is nothing new in this. The late Mrs. Bischoffsheim was an inveterate cigar smoker, and in Austria the habit is quite common among women.

After all nothing satisfies like a good cigar
LESCHEY-MYERS-CIGAR BOX CO.
CIGAR BOX MANUFACTURERS
YORK-HANOVER-PHILADELPHIA
The Best Cigars are packed in Wooden Boxes

F. LINARES SAILS FOR PORTO RICO

F. LINARES, chief of the Government of Porto Rico Tobacco Guarantee Agency, with offices at 1457 Broadway, New York City, sailed for Porto Rico Thursday of last week on the steamer "San Lorenzo" and expects to remain in Porto Rico for some time in an effort to regain his health.

Mr. Linares underwent an operation in a New York hospital a short time ago, but has been slow in regaining his strength, and it is hoped by his many friends that this visit to his native land will bring about the desired results quickly.

M. T. Saldana, assistant chief of the agency in New York, will continue in charge of the work during Mr. Linares' absence.

News from Congress

(*Continued from Page 8*)

320 francs per kilogram on other cigars, 320 francs per kilogram on cigarettes, 150 francs per kilogram on snuff and chewing tobacco, 280 francs per kilogram on smoking tobacco from the Orient, and 200 francs per kilogram on smoking tobacco of other origins.

A large number of articles of American origin are affected by the new rates which, however, make no changes with respect to necessary raw materials. The whole question is of great importance, since it is generally considered that France is acting as the pioneer for other European countries, which are closely watching the progress of the controversy, and that her success in discriminating against American products would be shortly followed by other countries which also are anxious to bar American goods which compete with domestic products.

Allied with this problem is the question of our duties on imports from Europe and many other factors, such as our quarantine measures, which the European nations are anxious to break down. Europe is desirous of securing a wider market in the United States but feels that our tariff rates act as a barrier. It is also felt that our quarantine measures, designed to protect agriculture from new plant pests and diseases, are framed with a view to economic protection.

Notes are being interchanged between the two countries in an effort to straighten the matter out. The United States is insistent that there shall be no discrimination against our products and that our merchandise shall receive the minimum tariff rates which, it is pointed out, are afforded to all foreign nations under our tariff law.

CONSOLIDATED NEW ISSUE

Opinion in the financial district is that the Consolidated Cigar Corporation is expected to authorize and sell to a banking syndicate an issue of $11,000,000 six and one-half per cent. prior preference stock. Proceeds from the sale of this stock will be used to retire $10,000,000 six per cent. notes, which mature in 1936.

Sam Bayuk, of Bayuk Cigars, Inc., is in Cuba looking after the requirements of his company for "Ripe" Havana tobacco.

D. EMIL KLEIN GETS NEW FACTORY

THE D. EMIL KLEIN COMPANY, manufacturers of "Haddon Hall," "Nottingham," and "Emanelo," recently purchased the factory building formerly owned by Roig & Langsdorf, at Quakertown, Pa., and will begin manufacturing their brands there just as soon as arrangements can be completed.

The D. Emil Klein Company is a relatively new concern in the cigar manufacturing field, having been established only about four years, but they have consistently forged ahead in the cigar field through giving the customer a quality cigar.

The acquisition of the Quakertown factory is the second new factory building to be added to their chain so far this year, and it will enable them to keep abreast of their increasingly large orders. The company states that their sales have increased 25 per cent. so far this year over the same period of 1926.

YAHN AND McDONNELL REPORT INCREASE

Yahn & McDonnell Cigars, cigar distributors of North Seventh Street, report their busines for the month of September showed the same fine percentage of increase over the same month of last year as have all the other months of this year, and, let me tell you, that is some accomplishment at this time, when there is so much weeping and wailing throughout the country over the poor business conditions.

They have just received a shipment of the new line of Douglass lighters, which are finished by Harbington in a number of beautiful finishes retailing at from $30 for the sterling silver up to $150 for others.

"Blackstone" and "Optimo" continue to be their best sellers with "Antonio y Cleopatra" showing a fine increase in the clear havana field.

Among the lighters featured by Yahn & McDonnell are the Douglass, Dunhill and Clark, which are proving themselves excellent sellers.

Work on fitting up their new retail stand in the new Public Ledger Building is progressing and they expect to open the stand for business within the next two or three weeks.

DONALD STERN KILLED IN ACCIDENT

Donald S. Stern, who joined the sales force of Philip Morris and Company, just about two months ago, was killed on Sunday night in an automobile accident on the Bronx River Parkway, New York. The accident was caused when the car in which Mr. Stern was riding ran into the curb-stone in an attempt to avoid a collision with another car and turned over twice. Another occupant of the car was killed at the same time.

Previous to his connection with the Philip Morris Company, Mr. Stern had been associated with the P. Lorillard Company for several years.

WILLUS ANDRUSS ON THE COAST

Willis Andruss, general sales manager for the Congress Cigar Company, is visiting the Pacific Coast distributors of the "La Palina," and will not return to headquarters until the early part of November.

Sam Paley, president of the Congress Company, is in Havana looking after the needs of his Company in Havana tobacco.

E. KLEINER & COMPANY BUYS "GIRARD"

ANNOUNCEMENT has been made that E. Kleiner & Company, Incorporated, of New York City, have purchased all rights and title to the well-known "Girard" brand, which has been manufactured by Roig & Langsdorf, Incorporated, here for many years.

J. L. Langsdorf, president of Roig & Langsdorf, has been informing his customers for some time of the transfer of ownership of the brand and assuring them that the same high quality and service will be maintained by the new owners.

E. Kleiner & Company have been manufacturing cigars for practically thirty-five years, and are well known throughout the country as the manufacturers of the "Marie Antoinette."

The factory management and personnel of the Roig & Langsdorf factory will be maintained intact by the new owners and manufacturing will be continued in the Chester and Perkasie factories formerly operated by Roig & Langsdorf.

The "Girard" is a Sumatra-wrapped cigar made in twelve sizes, retailing from ten cents to three for a half dollar.

FLANIGAN SELLS "EL PAXO"

Frank Flanigan, has been doing the town for the H. Sommer Co., of Quakertown, Pa., manufacturers of the popular "El Paxo," made in ten sizes, from ten cents up, and has booked a fine lot of orders for his brand. The holiday package will be particularly attractive this year and the factory is being rushed to supply the demand for them.

"DE NOBILI" IMITATOR JAILED

B. Spano, of Philadelphia, was convicted of selling counterfeits of the "De Nobili" cigar in Baltimore a short time ago, and senteneed to eighteen months imprisonment. He had sold a merchant there cigars which had counterfeits of the "De Nobili" label, bands, and factory number.

SAM PINKUSSOHN A VISITOR

Sam Pinkussohn, one of the founders of the J. S. Pinkussohn Cigar Company, of Savannah, Ga., was a recent visitor here in the interest of "Pinkussohn's Potpourri" smoking tobacco.

Mr. Pinkussohn is making a trip through this territory, visiting Washington, Baltimore, York, Lancaster, Philadelphia, Trenton, Jersey City and New York City. While in New York City Mr. Pinkussohn will be joined by his wife and daughter.

MANNIE FREEMAN IN THE WEST

E. M. Freeman, otherwise known as "Mannie," is on a trip through the west in the interest of his firms' brands, "Magallanes" and "Sidsons Selected Smoker." The latter is a new brand with his company, and is taking on very well.

Adolf Loeb, of K. Straus and Company, leaf dealers of North Third Street, and John J. Rogers, of Otto Eisenlohr and Brothers, and The Webster Cigar Company, were recent visitors in Hartford, Conn., looking after the requirements of their firms.

ROCKY FORD
CIGAR

Quick Sales
Fast Turnover

5¢

Long Filler
Imported Sumatra Wrapper

It pays to display them

P. Lorillard Co., 119 W. 40th St., New York

TOBACCO TRADE ORGANIZATIONS

TOBACCO MERCHANTS ASSOCIATION OF UNITED STATES

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CHARLES J. EISENLOHR, Philadelphia, Pa.	Ex-President
JULIUS LICHTENSTEIN, New York, N. Y.	Vice-President
WILLIAM BEST, New York, N. Y.	Chairman Executive Committee
MAJ. GEORGE W. HILL, New York, N. Y.	Vice-President
GEORGE H. HUMMELL, New York, N. Y.	Vice-President
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WILLIAM T. REED, Richmond, Va.	Vice-President
HARVEY L. HIRST, Philadelphia, Pa.	Vice-President
ASA LEMLEIN, New York, N. Y.	Treasurer
CHARLES DUSHKIND, New York, N. Y.	Counsel and Managing Director

Headquarters, 341 Madison Ave., New York City

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CHAS. B. WITTROCK, Cincinnati, Ohio	Vice-President
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GORDON W. STEWART, Hartford, Conn.	Vice-President
MAURICE HARTMAN, Hartford, Conn.	Treasurer
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NEW YORK CIGAR MANUFACTURERS' BOARD OF TRADE

ASA LEMLEIN	President
SAMUEL WASSERMAN	Vice-President
ARTHUR WERNER, 51 Chambers St., New York City	Secretary and Treasurer

AMERICAN SUMATRA HAS GOOD YEAR

REPORT of the American Sumatra Tobacco Corporation for the first year's business following their reorganization shows that company to be in excellent financial condition, with net earnings of over $940,000 after allowing $77,408 for Federal taxes. This is equivalent to approximately $6 per share on the common stock.

Total assets of the company are $6,154,994.91, with a surplus aggregating more than $3,000,000.

During the past year the outstanding preferred stock was reduced to 15,000 shares, the balance of the preferred stock having been bought in.

Officials of the American Sumatra Tobacco Corporation are receiving the congratulations of their many friends in the trade over the splendid showing that has been made under adverse conditions.

WIFE OF C. HARRY EIMERBRINK DIES

Mrs. Mary Ellen Eimerbrink, wife of C. Harry Eimberbring, died here last Monday, following a brief illness. Funeral services were held on Thursday morning from her late residence at 7009 Chew Street, Mount Airy, Pa. Interment was private.

Mr. Eimerbrink is president and manufacturing manager of the Eimerbrink Cigar Company, of Tampa, Fla., formerly the Preston Cigar Company, and prior to his association with that firm he spent eighteen years with Otto Eisenlohr and Brothers, Incorporated.

CIGAR DEALER DIES SUDDENLY

Jerome L. Radley, who conducted a cigar store at 53d and Arch Streets, collapsed last Monday afternoon after a heart attack within half block of his store, and was immediately rushed to the Misericordia Hospital where he was pronounced dead.

He was identified by neighbors, and the police have been making an effort to locate his relatives. He was 45 years old.

HENOFER RETURNS FROM TRIP

Eugene M. Henofer, one of the best known cigar box lumber salesmen in the country, who resides at Atlantic City, has just returned from a four weks' trip through Canada. Mrs. Henofer accompanied Gene on the trip.

NEW HUMIDIFYING DEVICE

The Moistair Corporation has been organized at Portland, Oregon, to manufacture an automatic humidifying device known as the Moistair. W. L. McNerney is president and general manager of the new company.

GROSSUP TO HAVE CIGAR STAND

M. Grossup, who conducts a drug store at 3100 Diamond Street, is about ready to open up a cigar stand in his store.

Dave Marks, Chicago salesman for the Congress Cigar Company was a recent visitor at headquarters at Third and Spruce Streets.

NORTHWESTERN UNIVERSITY CO-EDS MUST NOT SMOKE

MRS. WINIFRED RICHARDSON, dean of women, at Northwestern University, Evanston, Ill., last week issued a mandate that co-eds at that University must give up smoking or face expulsion.

Orders were issued to house mothers and chaperons in the fourteen sororities and the five girls' dormitories that all smoking in the building must cease.

There are 1500 co-eds at Northwestern University and it is estimated that 50 per cent. of them are addicted to the cigarette habit.

Dean Richardson will appoint one girl in each chapter house and dormitory to report infractions of the new ruling. The new ruling was made with the consent of the Women's Self Government Association, comprised of one girl from each sorority and dormitory in the University.

GROWTH OF THE CIGARETTE

In 1869 the United States collected only $3273 as taxes on cigarettes, and the production figures for that year were 1,751,495.

In 1926 the Goverment collected the stupendous figure of $279,015,556.35 in cigarette taxes and the production was 92,985,586,782 cigarettes.

Up to the time of going to press we haven't seen any figures as to how many miles these cigarettes would stretch if laid end to end, or the size of the mountain of ashes they would make, and, as a matter of fact, we don't know that it would make any difference anyway.

P. J. RUBEY COMPANY EXPANDS SERVICE

The P. J. Rubey Company, cigar distributors of Chicago, Ill., announce the closing of their Loop office at 505 So. Franklin Street, but delivery service from the south side headquarters at 9023 Baltimore Avenue, will be improved by additional trucks, with elimination of former delay and unavoidable errors in relaying orders through their Loop office.

PALESTINE TOBACCO GROWTH WELL ADVANCED WITH NO INSECT PESTS

Tobacco transplanting in Palestine has been completed, states American Consul Oscar S. Heizer, State Department, in a report dated June 22, and released by the Tobacco Section of the Department of Commerce. Growth is exceptionally well advanced and there has been a notable absence to date of insect pests.

"HERBERT TAREYTON" CIGARETTES GETTING GOOD PLACEMENT

Tom Allely, newly appointed sales representative for the Philadelphia territory, for the Union Tobacco Company, is getting in some good work on their newly acquired brand, "Herbert Tareyton" cigarettes. Counter displays and window posters on this brand are to be seen in most of the retail stores and office building stands.

TOBACCO-GROWING INCREASING IN CANADA

Ottawa, Ont.

CANADA'S tobacco crop will total 60,000,000 pounds this year, according to estimates of the Dominion Department of Agriculture. Yield per acre will average about 1050 pounds for the entire country.

"Development of tobacco as a money crop for Canadian farmers has boosted the acreage planted to the weed 550 per cent. in the last ten years," says a bulletin of the department. "Ontario has 45,000 acres under tobacco compared with 2958 acres in 1917. Area devoted to tobacco in Quebec reached 10,000 acres in 1927 compared with 5000 a decade ago. In British Columbia 1500 acres were sown to tobacco this year. Ten years ago tobacco was unknown as a crop in the province.

"Preferential tariff of forty-nine cents a pound on Canadian-grown tobacco entering Great Britain has stimulated the industry. Tobacco growers from Kentucky and Tennessee are flocking to Ontario to take advantage of the favorable market situation.

"American tobacco interests are developing the largest tobacco farm in Canada on St. Anne's Island near Chatham, Ont. More than 350 acres were planted to tobacco this year and 1000 acres more will be under crop in 1928. Two hundred workers from Kentucky will be brought in next spring to cultivate the farm."

GENERAL CIGAR EARNINGS MAY REACH $7.50 A SHARE

Production figures of the General Cigar Company up to the present time show a decided increase this year over the same period of 1926, and it is estimated total production for the year will reach the stupendous figures of between 750,000,000 and 800,000,000. Total production for the year 1926 was just over 700,000,000 cigars.

The General Cigar Company has under construction at the present time a new factory building in Binghamton, N. Y., which will increase the production of the company 100,000,000 cigars a year, and forty-four cigar-making machines were recently added to their Allentown factory, which doubled the capacity of that factory.

Taking these figures into consideration, it is estimated that earnings for the year 1927 may reach an average of $7.50 a share on the total amount of stock outstanding at the present time. However, no extra dividends are anticipated at the present.

The General Cigar Company now has in operation over 600 cigar-making machines, and 100 additional machines will be placed in operation in the Binghamton factory just as soon as it is ready for occupancy, which will probably be some time in December of this year.

UNION TOBACCO COMPANY TAKES OVER ABDULLA

The Union Tobacco Company, which recently assumed control of several popular brands of cigarettes and smoking tobaccos from the American Tobacco Company, has acquired control of Abdulla & Company, Limited, of London, England.

Abdulla & Company are the manufacturers of "Abdulla" cigarettes, which are very popular throughout England. Their imported cigarette is also sold in this country at one dollar per package of twenty cigarettes.

WAITT & BOND

Blackstone

CIGAR

Extremely Mild

100% Havana Filler

"BEST OF THE BEST"

OPTIMO CIGARS

Manufactured by A. SANTAELLA & CO.
Office, 1181 Broadway, New York City
FACTORIES: Tampa and Key West, Florida

LA PALINA
CIGAR

BUSINESS OUTLOOK FOR AUTUMN

AUTUMN trade always reflects crops and agricultural prices. Farming results are now fairly clear and they indicate good business, says the National Bank of Commerce, of New York City.

The South apparently will receive as much money, if not more, for the twelve and one-half million bale estimated cotton crop as it did last year for a crop five million bales larger. Moreover, the current crop has been cheaply grown and picking and ginning costs will be less than in 1926. Business in some regions where weevil damage has been particularly severe will probably suffer, but the crop as a whole is fairly well distributed, so that the benefits of high prices will be widely shared. Food crops are excellent in the cotton states, a further contributory factor toward good business there.

High prices for cattle and lambs and good prices for the last wool clip assure satisfactory fall trade in the range states. California and most other regions dependent on special crops have enjoyed at least a normally good season and fair prices.

The forecast for spring wheat is one hundred million bushels larger than the 1926 crop. Even though prices are somewhat lower than a year ago, prosperity is thus assured for most areas where it is a major crop, especially the wheat-growing sections of the Dakotas and Montana. In Idaho, Washington and Oregon, where spring and winter wheat are about equally important, the crop is excellent. The winter wheat crop as a whole, however, is estimated at about seventy-five million bushels below that of 1926, the main reductions being in Kansas, Oklahoma, and Texas. The effect on business of a smaller yield of winter wheat in these states can be considered only in relation to the outlook for corn in the same territory.

Throughout the season one of the chief concerns of business in the north central part of the country has been the bad start of the corn crop and its slow progress due to unsatisfactory weather. The Government estimate of September 1 showed only a small increase over that of August 1, and indicated the smallest crop, with the exception of 1924, since 1913. The weather, however, has been very favorable to corn from the date of the estimate to September 15 and, while ideal conditions at this season may not greatly increase the actual yield, every day of good weather increases the proportion of hard corn and improves the business outlook for the Corn Belt.

In Ohio, Indiana and Illinois even the best of weather cannot make a good corn crop, and the winter wheat and oats crops were also unsatisfactory in those states. This region is highly industrialized, however, and therefore only partially dependent on agriculture. The best corn crops in comparison with past performance are in Texas, Oklahoma, Kansas and Nebraska, where excellent yields are in prospect even in areas where corn is normally a very uncertain crop. The none too satisfactory winter wheat outturn of these regions will be to a large extent offset by the good fortune of their corn crop.

A factor equally as important as the position of agriculture in appraising business prospects during the remainder of the year is the potential buying power of those employed in industry. While more men have been out of work this summer than last, payrolls are large and wage-earners will be able to buy about as they have during the autumns of the last two or three years. Their demand for goods, together with that from the farming regions, should assure a level of business activity during the fall and winter months as good as or better than that of last year, with some consequent increase in industrial employment.

CHARLIE BOND IN "FRISCO"

CHARLIE BOND, tobacco agent for the Philippine Government, with headquarters at 15 William Street, New York City, is now in San Francisco, where he will spend a few weeks visiting the distributors of Manila cigars. Mr. Bond left New York a short time ago on an extended trip through the West and Pacific Coast territories, and reports that points he has visited en route show excellent prospects for the Manila brands. The better quality Manila brands have consistently held their own, in spite of a decline in the general consumption, and some brands of inferior quality have been eliminated from the field.

Mr. Bond believes that the quality Manila brands will continue to show a steady increase in popularity.

UNITED STATES CIVIL SERVICE EXAMINATION

The United States Civil Service Commission announces the following open competitive examination:

Assistant Warehouse Examiner (Tobacco)

Applications for assistant warehouse examiner (tobacco) must be on file with the Civil Service Commission at Washington, D. C., not later than November 1.

The examination is to fill vacancies in the Bureau of Agricultural Economics, Department of Agriculture, for duty in Washington, D. C., or in the field, and in positions requiring similar qualifications.

The entrance salary for this position in Washington, D. C., is $2,400 a year. Appointment to the Field Service may be made at any rate within the pay range for the grade, namely, $2400 to $3000 a year, varying with the conditions obtaining at the headquarters where the vacancy exists. A probationary period of six months is required; advancement after that depends upon individual efficiency, increased usefulness, and the occurrence of vacancies in high positions.

The duties are to inspect warehouses to determine their suitability for the storage of agricultural products, particularly tobacco; to determine the capacities of warehouses and amounts of stocks therein; and to perform miscellaneous duties in connection with the administration of the United States Warehouse Act, including the preparation of reports and the handling of correspondence. In the inspection of warehouses it is necessary to analyze financial statements and to prepare clear and concise reports.

Competitors will not be required to report for examination at any place, but will be rated on their education and experience, and a thesis or discussion to be filed with the application.

Full information may be obtained from the United States Civil Service Commission, Washington, D. C., or the secretary of the board of U. S. Civil Service Examiners at the post office or custom house in any city.

Abe Brown, of the National Board of Tobacco Salesmen's Association will be here again on October 22d, at the Benjamin Franklin Hotel, where he will meet with the cigar and tobacco salesmen of Philadelphia and address them in an effort to establish a branch association here.

ALABAMA TOBACCO TAX IN EFFECT OCT. 1

THE NEW tobacco tax law, passed by the Alabama Legislature at its last session, went into effect on October 1st, and increases the cost of cigars and cigarettes sold within the State of Alabama 15 per cent.

The tax is to be added after the price of the commodity is computed, and may be paid either by the jobber or retailer. If paid by the jobber, he is permitted to remit every three months, but if paid by the retailer he must remit on the 10th of each month.

Out-of-the-State jobbers shipping into Alabama may assume the tax if they so desire, and in such cases they must file a bond of $10,000 to insure payment. If the outside jobber does not care to assume the tax, however, it must be borne by the retailer within the State.

UNION & UNITED REORGANIZATION PLAN APPROVED BY STOCKHOLDERS

The proposed plan for reorganization of the Union & United Tobacco Company has been approved by the stockholders, and new stock in the corporation will be issued with a par value of one cent a share, instead of being of no par value.

Holders of Union & United stock will receive one-half share of Class A stock and two shares of common stock of the Union Tobacco Company for each share of the Union & United stock.

Delivery of the new stock will be made at the office of the Seaboard National Bank, Corporate Trust Department, at 115 Broadway, upon presentation of the certificates of the common stock of the Union & United Tobacco Corporation for notation thereon of the change in par value.

Fractional shares of the Union Tobacco Company stock to be distributed will be sold, and those entitled to receive such fraction will be paid in cash.

DAWES SMOKES GOOD TOBACCO

The former banker who is the Vice-President of the United States was approached for a new loan in Milwaukee by a stranger who was attracted by the aroma of tobacco whose smoke curled up from an underslung pipe.

Ignorant of the fact that the smoker was Vice-President Dawes, the stranger asked for the "loan" of a bit of tobacco.

"You bet," said Mr. Dawes, drawing his pouch from his hip pocket. "Help yourself, and pack it down a little—it goes better that way."

Told a moment later of the identity of his newfound friend, the stranger seemed unperturbed, but with the air of a connoisseur of tobacco, said: "Oh, is that so? Well, he uses pretty good tobacco."

INTERNATIONAL CIGAR MACHINERY SALES

Foreign sales and royalties received by the International Cigar Machinery Company for the nine months ending September 30th were $1,437,000, which is an increase of $510,000 over the same period of 1926.

Charlie Waters, genial manager of the Yahn & McDonnell cigars stand in the Widener Building is receiving the congratulations and best wishes of his many friends over the arrival of a baby girl which the stork recently deposited at his house. The baby has been named Marie Therese.

Classified Column

The rate for this column is three cents (3c.) a word, with a minimum charge of seventy-five cents (75c.) payable strictly in advance.

JOBBERS WANTED

CIGAR JOBBERS WANTED IN DELAWARE, MARYLAND and Ohio on five-cent and ten-cent and up quality brands. We stand back of our merchandise absolutely. For information write Box 510, care of "The Tobacco World."

SALESMEN CALLING ON CIGAR, DRUG AND DEPARTMENT STORES. Beautiful cigarette chests and humidors. Brand new. Sells on sight. Big Commissions. Act quick. Motto Guild, 5712 Armitage, Chicago, Ill.

SITUATION WANTED

GENERAL ALL AROUND EXPERIENCED FACTORY MAN desires position. Thoroughly experienced on all makes of automatic machinery. Samuel Switkin, 6114 Delancey St., Philadelphia, Pa.

WANTED TO BUY

JOB LOT CIGARS WANTED. ANY QUANTITY, ANY condition; wormy or dry. Send samples with lowest price and quantity and style of packing. J. B. Cigar Co., 35 South Third St., Philadelphia, Pa.

DISTRIBUTOR DESIRES JOB LOTS OF CIGARS—Any quantity. All classes. Address full particular care of Box 505, "The Tobacco World."

The Tobacco World

Established 1881

VOLUME 47 OCTOBER 15, 1927 No. 20

TOBACCO WORLD CORPORATION
Publishers
Hobart Bishop Hankins, President and Treasurer
Gerald B. Hankins, Secretary

Published on the 1st and 15th of each month at 236 Chestnut Street, Philadelphia, Pa.

Entered as second-class mail matter, December 22, 1909, at the Post Office, Philadelphia, Pa., under the Act of March 3, 1879.

PRICE: United States, Canada, Cuba and Philippine Islands, $2.00 a year. Foreign, $3.50.

OUR HIGH-GRADE NON-EVAPORATING
CIGAR FLAVORS
Make tobacco mellow and smooth in character and impart a most palatable flavor
FLAVORS FOR SMOKING and CHEWING TOBACCO
Write for List of Flavors for Special Brands
BETUN, AROMATIZER, BOX FLAVORS, PASTE SWEETENERS
FRIES & BRO., 92 Reade Street, New York

Tobacco Merchants' Association Registration Bureau, 341 Madison Ave. NEW YORK CITY

Schedule of Rates for Trade-Mark Services Effective April 1, 1916.

Registration,	(see Note A),	$5.00
Search,	(see Note B),	1.00
Transfer,		2.00
Duplicate Certificate,		2.00

Note A—An allowance of $2 will be made to members of the Tobacco Merchants' Association on each registration.

Note B—If a report on a search of a title necessitates the reporting of more than ten (10) titles, but less than twenty-one (21), an additional charge of One Dollar ($1.00) will be made. If it necessitates the reporting of more than twenty (20) titles, but less than thirty-one (31), an additional charge of Two Dollars ($2.00) will be made and so an additional charge of One Dollar ($1.00) will be made for every ten (10) additional titles necessarily reported

REGISTRATIONS

SPIRIT OF TAMPA:—45,075. For all tobacco products. September 26, 1927. Jacob B. Hostetter, Tampa, Fla.

MASSACHUSETTS BAY COMPANY:—45,078. For cigars, cigarettes, tobacco and pipes. September 29, 1927. L. J. Peretti Co., Boston, Mass.

CASA DE BAILE:—45,079. For cigars. September 28, 1927. F. Neyle Marx, Jacksonville, Fla.

RUFFU:—45,080. For cigars, cigarettes and tobacco. September 20, 1927. Thomas A. Carey, Philadelphia, Pa.

LA ROSA DE SIGLA:—45,081. For all tobacco products. September 30, 1927. Paul La Fontaine, New York, N. Y.

R-G-RO:—45,082. For all tobacco products. October 4, 1927. P. C. & F. J. Argyro, Brooklyn, N. Y.

TUDOR CITY:—45,083. For cigars, cigarettes and tobacco. October 7, 1927. E. Popper & Co., Inc., New York, N. Y.

TRANSFERS

MERALCO:—45,084. For cigars. Registered September 13, 1927, by Gumersindo Diaz & Co., New York, N. Y. (This certificate is issued upon presentation made to us that the trade-mark or trade-name herein specified, though apparently not heretofore registered in any of our Affiliated Bureaus is claimed to have been acquired by the registrant through mesne transfers from Cayey, Caguas Tobacco Co., Inc., New York, N. Y.)

BEES NEES:—43,614 (Tobacco Merchants' Association). For smoking and chewing tobacco and twist. Registered January 4, 1924, by A. J. Brodie, Owensboro, Ky. Transferred to The Brodie-White Tobacco Co., Owensboro, Ky., September 24, 1927.

FROG HAIR:—43,613 (Tobacco Merchants' Association). For smoking and chewing tobacco and twist. Registered January 4, 1924, by A. J. Brodie, Owensboro, Ky. Transferred to The Brodie-White Tobacco Co., Owensboro, Ky., September 24, 1927.

CORN SILK:—43,615 (Tobacco Merchants' Association). For smoking and chewing tobacco and twist. Registered January 4, 1924, by A. J. Brodie, Owensboro, Ky. Transferred to The Brodie-White Tobacco Co., Owensboro, Ky., September 24, 1927.

SUNKIST:—35,643 (United Registration Bureau). For cigars, cigarettes, cheroots and tobacco. Registered February 5, 1910, by American Litho. Co., New York, N. Y. Transferred to Geo. A. Kent Co., Binghamton, N. Y., and re-transferred to Shearer & Co., Windsor, Pa., September 2, 1927.

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EMPLOYMENT IN THE TOBACCO INDUSTRY

Figures compiled by the Department of Labor, Bureau of Labor Statistics, at Washington, covering reports received from 143 cigar and cigarette factories show the number of employees during the month of July as 34,965 and for the month of August as 31,911, a decrease of 8.7 per cent.

Payrolls in these factories also showed a decrease of 7.6 per cent. in August as compared with the month of July.

Reports from 29 chewing and smoking tobacco factories showed employees for the month of July as 7,644 and for August as 7,881, an increase of 4.4 per cent. Payrolls, however, showed a decrease of 1.2 per cent. for the same months. July figures were $123,517 and August $122,094.

A. KAUFFMAN & BRO. INC.
YORK, PA.
ESTABLISHED 1893
MANUFACTURERS OF
CIGAR BOXES
AND
CIGAR BOX LUMBER
WE SPECIALIZE ON
GOLD LEAF WORK

LORILLARD STARTS DRIVE ON "MURIEL"

On October 1st an intensive advertising campaign was inaugurated by the P. Lorillard Company in New York City, on their foil-wrapped "Muriel" brand, which retails at two for a quarter.

On the above date advertising will be placed in practically the entire transportation system of New York City, including subway, elevated and tube trains, so that it hardly seems possible there can be many cigar smokers who will not be reached. And it is also highly probable that many new smokers will be won over to "Muriel."

STATEMENT OF THE OWNERSHIP, MANAGEMENT, CIRCULATION, ETC., REQUIRED BY THE ACT OF CONGRESS OF AUGUST 24, 1912.

Of THE TOBACCO WORLD, Published Semi-Monthly at Philadelphia, Penna., October 1, 1927.

State of Pennsylvania, } ss.
County of Philadelphia, }

Before me, a Notary Public in and for the State and County aforesaid, personally appeared Gerald B. Hankins, who, having been duly sworn according to law, deposes and says that he is the business manager of THE TOBACCO WORLD, and that the following is, to the best of his knowledge and belief, a true statement of the ownership, management (and if a daily paper the circulation), etc., of the aforesaid publication for the date shown in the above caption, required by the Act of August 24, 1912, embodied in Section 411, Postal Laws and Regulations.

1. That the names and address of the publisher, editor, managing editor and business manager are:

Publisher—The Tobacco World Corporation, 236 Chestnut Street, Philadelphia, Pa.
Editor—Hobart B. Hankins, 236 Chestnut Street, Philadelphia, Pa.
Managing Editor—None.
Business Manager—Gerald B. Hankins, 236 Chestnut Street, Philadelphia, Pa.

2. That the owner is: The Tobacco World Corporation, 236 Chestnut Street, Philadelphia, Pa.—Hobart B. Hankins, 236 Chestnut Street, Philadelphia.

3. That the known bondholders, mortgagees and other security holders owning or holding one per cent. or more of the total amount of bonds, mortgages or other securities are: None.

4. That the two paragraphs next above, giving the names of the owners, stockholders and security holders, if any, contain not only the list of stockholders and security holders as they appear upon the books of the company but also, in cases where the stockholder or security holder appears upon the books of the company as trustee or in any other fiduciary relation, the name of the person or corporation for whom such trustee is acting is given; also that the said two paragraphs contain statements embracing affiant's full knowledge and belief as to the circumstances and conditions under which stockholders and security holders who do not appear upon the books of the company as trustees, hold stock and securities in a capacity other than that of a bona fide owner; and this affiant has no reason to believe that any other person, association or corporation has any interest direct or indirect in the said stocks, bonds or other securities than as so stated by him.

GERALD B. HANKINS,
Business Manager.

Sworn to and subscribed before me this 30th day of September, 1927.

RUTHERFORD S. BATES,
Notary Public.
My commission expires January 21, 1929.

BUYERS' GUIDE

CIGAR BOXES

NIC. ALTHAUS CO
MANUFACTURERS OF HIGH GRADE CIGAR BOXES
CEDAR, SAW AND PLANING MILLS
LABELS, RIBBONS, CIGAR MAKERS SUPPLIES
TEL., ASHLAND 6242 ESTABLISHED 1875.
637-641 EAST 17 ST. NEW YORK.

F. BRECHT'S SONS
CIGAR BOXES
109 N. Orianna Street
PHILADELPHIA, PA.

Monroe Jarrett Sons
WOODEN CIGAR BOXES
TRADE JARSO MARK
Randolph and Jefferson Streets
Philadelphia, Pa.

CIGAR BOXES
Dependable service—Quality packages—to meet any requirement in the Wooden Containers for Cigars
The WOODEN package is the retainer of AROMA from Factory to Consumer
The Buckley Cigar Box Co., 24 Vine St., DESHLER, OHIO.
The Buckley Box Co., 1106 West Town St., COLUMBUS, OHIO.

PERFECT LITHOGRAPHY
CIGAR LABELS BANDS
American Box Supply Co.
2309 Russell Street Detroit, Mich.
Corner of Gratiot Street
Exclusive Selling Agents For
THE CALVERT LITHOGRAPHING CO.

Colorgraphic
LABELS-BANDS-ADVERTISING
WINDOW TRANSPARENCIES
Quality Service
AMERICAN LITHOGRAPHIC COMPANY
NINETEENTH STREET & FOURTH AVENUE—NEW YORK
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FIRST NATIONAL BANK BLDG. TAMPA
620 POYDRAS ST. NEW ORLEANS
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Lorillard's Snuff, Est. 1760
Rail Road Mills Snuff, Est. 1825
Gail & Ax's Snuff, : Est. 1851
ALL OF THE OLD ORIGINAL
Maccoboys—Rappees—High Toasts
Strong, Salt, Sweet and Plain Scotchs
MANUFACTURED BY
GEORGE W. HELME CO., 111 Fifth Ave., New York

SMOKE
DILL'S BEST
"It's A Mighty Fine Pipe Tobacco"
If your jobber is unable to supply you, write us direct and state size desired. Give us the name and address of your jobber.
10c 15c 25c 75c $1.50 SIZES
J. G. DILL CO. Richmond, Va.

California Redwood

Is a Trustworthy Servant for Cigars

The Leaders in the cigar manufacturing industry spare no expense to produce something better, something finer, and something more distinctive for the smoker.

Such Leaders are always alert to find suppliers who are equally anxious to improve their own product, so that every cigar may reach the consumer in the most attractive package, and under the most favorable conditions.

Wooden Cigar Containers play an important part in serving both the Cigar Manufacturer and the Smoker. Because of its unceasing efforts to improve the quality of California REDWOOD Cigar Box Lumber, the Pacific Lumber Company has been recognized as a Leader in its field. It is, therefore, natural that Leading Cigar Manufacturers should specify California REDWOOD in their cigar container specifications.

This is one reason why California REDWOOD is a standard specification of wooden containers for many nationally known cigar brands.

Those Cigar Manufacturers who aspire to the leadership class in the cigar industry and who do not specify California REDWOOD in their wooden cigar containers, should write for facts and details to either the New York or Chicago offices.

CHICAGO
2073 McCormick Bldg.

The Pacific Lumber Co.
OF ILLINOIS
REDWOOD
"TIME'S ONLY RIVAL"
REG. U.S. PAT. OFF.
332 SO. MICHIGAN AVE. CHICAGO, ILLINOIS

NEW YORK CITY
2314 Pershing Square Bldg.

The Largest Manufacturers and Distributors of California Redwood

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VOLUME 47
No. 21

THE TOBACCO WORLD

LOOKING AT IT—AND BEYOND!

With the first puff of satisfaction, the smoker invariably looks at the burning cigar in his hand, trying to discover the "why" of this unlooked-for pleasure.

The tobacco in a good, mild cigar, possesses delicacy of aroma and a certain mellowness imparted by the proper ripening and curing of the leaf; it is full-bodied and burns freely.

On such essentials, the popularity of the Porto Rican leaf rests. It is grown under most modern methods, in a soil rich in magnesia, which brings out the full tobacco quality and which produces a slow and even-burning leaf. Pleasantly fragrant, too, and embodying a most unusual mildness.

Grown in an American possession, this tobacco is admitted free of duty, permitting an economical production of cigars, easily within the reach of the average smoker. This is *why* so many manufacturers are turning to Porto Rico for their supply of leaf, to be used either wholly or in the blend for their cigars. They have found that Porto Rican tobacco is inevitable to a good, mild cigar.

You will be interested in a booklet containing full information on Porto Rican tobacco. Write us for it today.

GOVERNMENT OF PORTO RICO
TOBACCO GUARANTEE AGENCY
1457 BROADWAY — *F. LINARES, Agent* — NEW YORK, N. Y.

PUBLISHED ON THE 1ST AND 15TH OF EACH MONTH AT 236 CHESTNUT ST., PHILA., PA.

TRAMPS OR GENTLEMEN —WHO MAKE THE BEST IMPRESSION?

Give your cigars the garb of gentlemen by packing them in WOODEN BOXES.

WOODEN BOXES give an impression of quality. They signify that you, yourself, think highly of your product.

Dealers prefer WOODEN BOXES because they permit better displays and prevent losses through consumer handling.

Smokers prefer WOODEN BOXES because they can see the whole cigar and do not have to handle it to learn the size, shape and color.

The Best Cigars Are Packed in WOODEN BOXES

Volume 47

THE TOBACCO WORLD

Number 21

Established 1881

A SEMI-MONTHLY

For the Retail and Wholesale Cigar and Tobacco Trade

$2.00 a Year | PHILADELPHIA, NOVEMBER 1, 1927 | Foreign $3.50

TOMS ELECTED PRESIDENT LIGGETT & MYERS

CLINTON W. TOMS, who has been vice-president and general manager of the Liggett & Myers Tobacco Company since its organization in 1911, was elected president of the company on October 21st, following the resignation of C. C. Dula as president to become chairman of the board of directors.

Mr. Toms has a host of friends in the tobacco industry who are extending to him their congratulations and best wishes.

Mr. Toms entered the employ of the old American Tobacco Company when he was a youth and eventually was given charge of its extensive Durham interests in the Carolinas, and when the American Tobacco Company was dissolved he became vice-president of the Liggett & Myers Tobacco Company, a position which he has held until he was elected president of the company.

W. D. Carmichael, who has been a director of the company for many years and in charge of the advertising department, was elected vice-president to succeed Mr. Toms, and it is expected that he will also continue in charge of the advertising department.

ARTHUR G. WIEDMANN DEAD

As we go to press word reaches us of the death of Arthur G. Wiedmann, president of the Wiedmann-St. Louis Cigar Box Company, St. Louis, Mo., on Sunday, October 30th. Mr. Wiedmann was also president of the Acme Corporation, a cigar box lumber company.

He is survived by his widow, Mrs. Meta Wiedmann, a daughter Constanze, and two sons, John J. and Arthur, Jr.

Mr. Wiedmann was a national figure in the cigar box manufacturing industry. He was a high type of business man and an indefatigable worker. For the past year he was constantly traveling on behalf of his several business interests.

He was a thirty-second degree Mason and a Shriner.

Funeral services will be held today, November 1, from his late residence in St. Louis.

C. R. SHERLOCK DIES

Charles R. Sherlock, vice-president of the United Cigar Stores Company, died at his home in Greenwich, Connecticut, on Friday night, following an illness of two years.

Mr. Sherlock was at one time managing editor of the Syracuse *Standard*, and prior to his connection with the United Cigar Stores Company in 1902 he had been a newspaper man in Syracuse and Albany. He was sixty-nine years old.

UNION CIGAR COMPANY TO BE ORGANIZED

PLANS are under way for the organization of the Union Cigar Company, to be allied with the recently organized Union Tobacco Company, and Thomas J. Maloney, who was president of the P. Lorillard Company for many years, has been selected to head the new company.

Mr. Maloney retired from active participation in the tobacco industry about three and one-half years ago but has signified his intention of accepting the presidency of the Union Cigar Company, which will be chartered under the laws of the State of Delaware.

The amount of capital has not yet been determined but it is believed that the stockholders of the Union Tobacco Company will be offered rights to subscribe for stock of the Union Cigar Company at $5 a share in the ratio of one share of the new stock for each share of the Union Tobacco Company now held.

The Union Cigar Company will no doubt acquire title to some well-known brands of cigars, just as the Union Tobacco Company acquired the titles, etc., to several brands of well-known cigarettes and smoking tobaccos.

R. J. REYNOLDS COMMON

Southern interests are understood to be prominent on the buying side of R. J. Reynolds Tobacco common B. Apparently, they are of the opinion that the $8,000,000 awarded the company on a Federal tax adjustment is not destined to stay in the company, which is strong in cash and boasted a surplus of $50,000,000 at the end of 1926. This was depleted $20,000,000 by a stock dividend, but tax adjustment and 1927 earnings are expected to bring profit and loss surplus up to $46,000,000 or $47,000,000 by the end of the year. The scene is thus laid for further distribution of stock or cash when the management is ready.—*Wall St. Journal.*

AMERICAN TOBACCO COMPANY ACQUIRES WIX & SONS

It was announced last week that the American Tobacco Company had acquired a controlling interest of 51 per cent. of the stock in the firm of J. Wix and Sons, Limited, of London, England, manufacturers of "Kensitas" and "Barone" cigarettes.

AUSTRALIA PREFERS AMERICAN TOBACCO

According to estimates of the Department of Commerce at Washington, more than 97 per cent. of the leaf tobacco, and 40 per cent. of the tobacco products imported by Australia are of American origin.

GOLDWATER & MARTIN TO MANUFACTURE CLEAR HAVANAS

HERMAN J. GOLDWATER, better known to the trade as Jimmy, and Johnny Martin have entered the cigar manufacturing field under the firm name of Goldwater & Martin, with headquarters at 156 Water Street, New York City, and will immediately begin the manufacture of clear Havana cigars under the label "Sutton Place."

Mr. Goldwater has been a cigar salesman of no mean ability for a number of years and was associated with the "Natural Bloom" factory for a number of years and later with E. P. Cordero & Company, manufacturers of the "Mi Hogar."

Mr. Martin has been associated with E. P. Cordero & Company in the manufacturing division for the past twenty-five years, and embarks on his new venture with the best wishes of his old associates.

The "Sutton Place" brand will be Spanish handmade and retail at from fifteen cents up. Goldwater & Martin have adopted as their slogan: "The aristocrat of Havana Cigars."

CARRIER ENGINEERING CORPORATION STOCK

The Carrier Engineering Corporation, pioneer in the field of scientific air-conditioning for cigar and cigarette factories, theatres, etc., has offered 50,000 shares of convertible preference stock (without par value) to the buying public at $27 a share, preferred over all other classes of stock as to assets and as to quarterly dividends, cumulative from November 1st, 1927 at the annual rate of $2 a share. Redeemable in whole or in part at any time or from time to time on at least forty days' notice at $30 a share plus accrued and unpaid dividends.

The company has installed, or is installing, its systems in sixty-seven theatres including the new Roxy Theatre, the Paramount, the Rialto and the Ziegfeld, all in New York City, and others located in various other cities.

Day & Zimmermann, Incorporated, in their report dated August 30, 1927, state as follows: "From the records of the company and the experience of our own organization we find that the principal members of the organization of the Carrier Engineering Corporation have a high standing in the profession and that the corporation is considered the leader in its field."

J. J. ROGERS IN THE WEST

John J. Rogers, president of Otto Eisenlohr & Brothers, Incorporated, is making a tour of the Pacific Coast distributors of "Cinco" and "Henrietta." The special Christmas packings of these two brands are going strong and factory production is being kept at top notch in order to meet the demand for holiday business.

TUTHILL TO DIRECT "BARKING DOG" ADS.

The Tuthill Advertising Agency, of New York City, has been chosen by the Continental Tobacco Company to direct their advertising on "Barking Dog" cigarettes.

The Yahn & McDonnell Cigars concession in the Chestnut Street entrance of the new Public Ledger Building, which occupies the entire block on Chestnut Street from Sixth to Seventh Streets, was opened for business last week, and a satisfactory volume of business was recorded.

CHARLES EMORY LONG DEAD

THE many friends of Charles Emory Long, Pennsylvania leaf tobacco packer, of Lancaster, Pa., were shocked to learn of his sudden death caused by a heart attack at his home in Landisville, Pa., on October 20th.

Mr. Long was elected president of the National Cigar Leaf Tobacco Association in 1924 and filled that office in a very creditable manner for one term. He was a member of the firm of Long & Taylor, packers of Pennsylvania leaf tobacco.

Funeral services were held on Saturday, October 22d, from his late residence in Landisville. He was sixty years of age.

AMERICAN SUMATRA ELECTS DIRECTORS

At the annual meeting of the stockholders of the America Sumatra Tobacco Corporation held in New York City on Wednesday, October 19th, the following directors were re-elected:

Seton Porter (chairman of the board), of Sanderson & Porter, 52 William Street, New York; F. M. Arguimbau, vice-president of corporation, 131 Water Street, New York; Gerald Brooks, of E. F. Hutton & Company, 61 Broadway, New York; Edward L. Burrill, Jr., of Neilson, Burrill & Babcock, 11 Wall Street, New York; Robert L. Clarkson, of The Chase National Bank, 57 Broadway, New York; Louis Leopold, president of corporation, 131 Water Street, New York; Stephen C. Millett, of Millett, Roe & Company, 120 Broadway, New York; Samuel Moffitt, 52 Broadway, New York; Richard L. Morris, of F. B. Keech & Company, 52 Broadway, New York.

Two new directors were also elected by the trustees of the voting trust agreement in the persons of S. C. Dobbs, of the Coca Cola Company, Atlanta, Ga., and John W. Pulleyn, of New York City.

All the officers of the company were re-elected as follows:

President, Louis Leopold; vice-president, F. M. Arguimbau; secretary and treasurer, Emil Trueb, and W. P. Miller, assistant secretary and assistant treasurer.

COURT REFUSES INJUNCTION AGAINST AMERICAN TOBACCO COMPANY

Last week Circuit Judge Julian Mack denied the petition of the Porto Rican-American Tobacco Company for a temporary injunction against the American Tobacco Company restraining them from selling their cigarettes in Porto Rico below the price demanded in other territories.

The decision was rendered on the 7th of October.

J. H. Holmes and E. S. Rogers represented the American Tobacco Company and Borroughs & Brown were attorneys for the Porto Rican-American Tobacco Company.

H. CULLMAN ENTERTAINS GOVERNOR SMITH

Governor Alfred E. Smith, of New York, was entertained at the home of Howard S. Cullman, well-known leaf tobacco dealer of New York City, and member of New York City Port of Authority, at his estate at Purchase, N. Y., over the week end recently, and incidentally the Governor proved a better golf player than H. S., although H. S. is admittedly the best in the trade.

Blends Better Than Human Hands!

THE MODEL T UNIVERSAL
Long Filler Bunch Machine
(Blending Type)
For High Grade Work

"IT'S a remarkable machine almost human," exclaimed a prominent cigar manufacturer when he saw the speed, accuracy and efficiency of the Model T Universal in blending and bunching perfect "good-conditioned," long filler cigars.

The Model T Machine not only blends and bunches two types of fillers but bunches one type of filler as well, with equal speed, efficiency and savings in production costs.

Blending of fillers on this machine is done entirely by mechanical means *on the "laying-up," hand-work principle.* This eliminates all chance of human errors and assures a much more even blend than is possible by hand or bin-mixing.

The Model T Universal is strong and durable in construction. It is simple to operate and handle; it does not easily get out of order; and the *services of an expert mechanic are not required* to keep it working. Is there any wonder that manufacturers are amazed and enthusiastic over the savings it effects in the manufacture of long filler cigars?

Let us prove to you its profit-making possibilities in your factory under your own supervision.

Universal Tobacco Machine Co.
40 EAST 34th Street, New York, N. Y.
Factory: NEWARK, N. J.

10 Features of Advantage of the Model T Universal

1. Produces well-conditioned spongy, free-smoking bunches — the equal of hand work in every respect.
2. Good-conditioned bunches are assured by "laying up" the filler mechanically in exactly the same way that this is done by hand, in hand work; a few sprigs of fillers being added intermittently until the bunch is built up to the proper size and condition.
3. Fillers are blended by this machine in any proportions desired — or one type of filler only may be worked on the machine.
4. Any size or shape of bunch, and both right and left hand bunches can be made on the same machine with slight mechanical changes.
5. With two operators, it produces 450 to 500 uniform, spongy, free-smoking, blended or non-blended bunches an hour.
6. Can be used on mould work, or bunches can be rolled fresh by hand direct from the machine.
7. Adapted for use in conjunction with automatic rolling machines.
8. Quickly and accurately adjusted to different sizes and conditions of fillers.
9. Assures uniformity of bunches at all times in both size and weight.
10. Sturdy and simple in construction; easy to operate and handle; requires no expert mechanical attention.

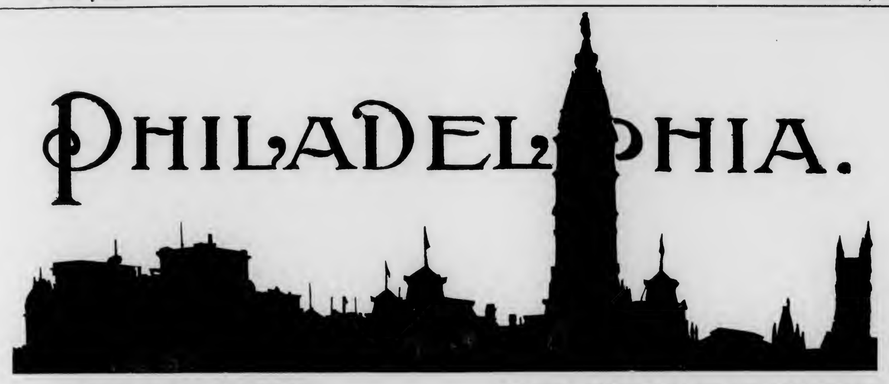
Write for illustrated folder and further information.

PRICE
$1750

Complete, ready to run with individual motor, drive equipment and two chairs, as shown above. F. O. B. Newark, N. J., U. S. A.

Convenient time payment terms.

PHILADELPHIA.



BAYUK CIGAR EARNINGS

WITH earnings of Bayuk Cigars, Incorporated, for the first nine months of this year approximating $9.72 a share on the common stock, it seems very probable that the prediction made earlier in the year that the company would earn $12 a share this year will be more than fulfilled. Earnings for the same period of last year were $6.55 a share. Total net income for the period was $1,099,292, an increase of $593,527 over the same period of last year. In the September quarter the company had total net income of $385,848, an increase of $182,634 over the same period a year ago.

W. C. T. U. CONVENTION ASSAILS NEW CIGARETTE ADVERTISEMENTS

At the fifty-third annual convention of the Women's Christian Temperance Union of Pennsylvania, held in the Tenth Presbyterian Church here last week, Mrs. Queene Z. Ames, State director of the department of antinarcotics of that organization, assailed the use of pictures of women in billboard cigarette advertisements, and declared: "We believe this advertising campaign to be a carefully laid scheme to popularize the use of tobacco by women."

Mrs. Ames also offered resolutions urging the Department of Education to refuse to admit "persons addicted to the use of tobacco and other narcotics to teachers' training colleges," and that "our women patronize and express appreciation of proprietors of hotels, restaurants and all other eating places which prohibit smoking during service."

The New Jersey State convention which was held in Camden, N. J., the following week took similar action.

NEW CIGAR STORE

A cigar store was opened last week at 709 Chestnut Street by Samuel A. Welsh, and well-known brands of cigars and cigarettes were featured in the window at cut prices. This store is only three doors from the Scarlett Cut Price Cigar Store at 703 Chestnut Street.

Jerome H. Sheip, of the Jerome H. Sheip Company, Incorporated, of Mobile, Ala., cigar box lumber manufacturers, returned to Mobile last week following a short visit in Philadelphia.

Mr. Sheip's trip was not a pleasant one, as he had been called to the bedside of his sister, who died here on October 12th.

CORONA SMOKERS' STAND FEATURED

THE Widener Building store of Yahn & McDonnell Cigars is featuring the Corona Smokers' Stand—for the finer homes and the better hotels. No ash spilling; no smoke and no odor, and and it cannot be tipped over.

At the base of the upright is a flexible joint. Should the stand be accidentally pushed, the upright will give but return to its proper position. The cigar and cigarette stubs and ashes fall into a tube which is automatically closed so that no smoke or odor can escape, and this tube is cleaned by simply removing it from the upright post and removing a cap at the bottom.

The stand is finished in five popular colors, and the well-designed handles make it easy to carry from one spot to another.

CONGRESS CIGAR EARNINGS

Report of the Congress Cigar Company, Incorporated, for the nine months ending September 30, show net earnings for the company, after all charges and Federal income tax, of $1,944,861, or equivalent to $5.55 a share on the outstanding 350,000 shares of common stock. This compares with a net of $1,494,168 for the same period of 1926, and is equivalent to $4.27 a share. Net for the month of September, 1927, was equivalent to eighty-eight cents a share as compared with fifty cents a share for the same months of 1926. Net sales for the first nine months of 1927 were $13,806,317, an increase of $870,620 over the same period of 1926.

"GIRARD" BRAND GOING WELL

The "Girard" brand, recently purchased by E. Kleiner & Company from Roig & Langsdorf, is still going strong under the new ownership.

T. G. Levens is covering Philadelphia territory and assuring the old customers of the "Girard" brand that they will receive precisely the same excellent quality and service from the new owners as in the past.

E. S. THOMPSON A VISITOR

E. S. Thompson, of the Garcia Havana Company, Tampa, Fla., manufacturers of the well-known "Champ Clark" cigar, was a visitor here last week in the interest of his brand.

"Another Chemical Triumph"

DENICOTIZED TOBACCOS

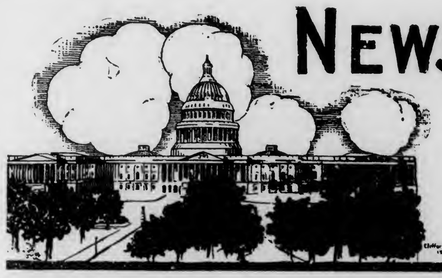
WE are pleased to announce to the tobacco industry the development of a special chemical process whereby the excessive nicotine content of tobacco is removed with the utmost economy without affecting either the aroma, or the particular character of the tobacco so treated.

Research by us has developed the important fact that the presence of nicotine does not improve the aroma of tobacco; on the contrary it is an alkaloid which by its excessive presence retards the improvement of your product.

Remove that excess amount of nicotine and you will quickly note the great improvement in the quality of your product, and the increase in your sales.

We are deeply interested in co-operating with the tobacco industry, and solicit the inquiries of all those manufacturing tobaccos regarding the exceptional features of our DENICOTIZING PROCESS.

V. MAILLIOUX & SON, LTD.
St. Johns, Quebec Prov.
Canada



NEWS FROM CONGRESS AND FEDERAL DEPARTMENTS

FROM OUR WASHINGTON BUREAU 622 ALBEE BUILDING

THE United States Tariff Commission today fixed Thursday, December 1, as the date upon which to begin public hearings in its briarwood pipe investigation. This case has been pending before the Commission since May 4, 1923, on which date it ordered a cost-of-production investigation upon an application for increased rate of duty sought by American pipe manufacturers.

This investigation was, however, temporarily suspended pending completion of another probe involving alleged unfair competition in the importation and sale of foreign-made pipes. This complaint was dismissed by Presidental proclamation May 13, 1926 and active work on the new probe began the following month. Representatives of the Commission held conferences in New York with the producers and importers concerning the comparability of the domestic and imported pipes and competitive conditions. Records were examined, data from invoices covering imports at the New York Custom House was compiled. Since then two experts of the Commission obtained 1924 cost data from manufacturers in France and England.

It is now the purpose of the Commission to place the completed work of the experts before the interested public. The figures will, of course, be open to attack but if nothing serious develops, the work will be proceeded with to the end that a report may be transmitted to the President.

The foregoing is a technical exposition of the situation from the standpoint of the Tariff Commission. There is another phase of the matter which, however, seems utterly to have been lost sight of and that is that just after the new State Department note to France is presented to the Foreign Office of that Government, the Commission gives out this information which, it was declared here tonight, will constitute another of the aggravations that have hampered the Department in its negotiations with France for a new commercial treaty.

It was stated at the Commission that no thought had been given to the interest that the Government of France might manifest in what is elsewhere denominated as a new affront to that country. The hearing date was set as the result of a sort of clean-up movement with respect to this case which has been pending so long and with respect to which it is believed the domestic manufacturers are becoming somewhat restive in face of growing competition.

It is believed also that some little delay has been occasioned by reason that the question of comparability is a difficult proposition since the styles of pipes are most numerous and subject to change of fashion. In 1926, samples of representative pipes as far as they could be obtained in various price groups up to $1.50 each at retail, were secured from both producers and importers.

However, irrespective of all other considerations, it is said that the State Department looks with great disfavor on the stirring up of any issue in which the French are involved. It is possible that this matter will be even more irritating since it is believed that France stands in the same position with respect to pipes as did Italy in the rather famous straw hat case. Italy produces the cheaper grades of straw hats that offered the more serious competition to the domestic product, the better grades coming from Great Britain. In this instance the cheaper grades of pipes come from France and it is with respect to these that the manufacturers of the United States are particularly interested in securing additional protection. It is possible that it might be found upon the conclusion of this investigation that the lower-priced pipes should take a higher rate of duty than the other grades.

Corporation Tax Reduction Urged by N. C. L. T. A.

Reductions in the corporation tax will be urged before the House Committee on Ways and Means November 2, by W. L. Crounse, of Washington, representing the National Cigar Leaf Tobacco Association.

The committee on October 31 began hearings on tax revision, which will run until November 10. On the basis of the evidence regarding the need for changes adduced at these hearings it will undertake the preparation of the tax bill which is to be submitted to the House of Representatives shortly after Congress convenes on December 5, this early start being made in order that there may be no difficulty in enacting the tax bill well in advance of March 15 next, when income tax returns for 1927 must be filed, so that taxpayers may take advantage in their returns for this year of any changes made in rates by the new law.

Bakelite Case Before Court of Appeals

The United States Court of Customs Appeals now has before it for consideration a plea of Frischer & Co., Incorporated, and those associated with it in an appeal from the findings of the United States Tariff Commission in the Bakelite Corporation patent infringement case, wherein authority is sought for condensing the record.

Aside from the fact that involved is an untested issue, this is rather an unique case since the record presented to the Customs Court of Appeals is the

(*Continued on Page 18*)

Camel

An honest cigarette honestly advertised

Delightful tobaccos, the choicest grown. Blended with skill and care. Sold without bunk of any kind, and it leads the world by billions.

If all cigarettes were as good as Camel you wouldn't hear anything about special treatments to make cigarettes good for the throat. Nothing takes the place of choice tobaccos.

© 1927, R. J. Reynolds Tobacco Company, Winston-Salem, N. C.

GOOD BUSINESS

Results from selling Good Merchandise

Capola

A finely blended cigar retailing from 10 to 15 cents. Made in four popular sizes with the Panetela and Bankers wrapped in foil.

EL-CO

Retails for 5 cents. Londres and Blunt sizes

Our present capacity permits us to make a few more jobbing connections

"CIGARS OF QUALITY SINCE 1893"

C. O. Benner Cigar Company

Trumbauersville, Pa.

ANTI-CIGARETTE CONVENTION ABANDONED

Six women and ten men traveled to Xenia, Ohio, on last Thursday to attend the convention of the Anti-Cigarette Alliance of America, but when the speakers from twelve States failed to appear, the sixteen convened in a board meeting, elected officers, and then abandoned the program which had been prepared for Friday's session and returned to their homes.

KRULL PUSHING "KING EDWARDS"

The Charles A. Krull firm, cigar jobbers of 315 Arch Street, is putting on an intensive campaign in this territory on "King Edward" cigars, manufactured by John H. Swisher & Son. The campaign will be continued for several weeks and the Krull firm expects to sell several million "King Edwards" by that time.

AMERICAN TOBACCO DIVIDEND

At the meeting of the Board of Directors of the America Tobacco Company held on last Wednesday, regular quarterly dividends of $2 on their Common "A" and Common "B" stock, payable December 1st to stockholders of record November 10th.

SCARLETT FILES PETITION

An involuntary petition in bankruptcy has been filed before Judge Dickinson here by Samuel B. Welsh, trading as Scarlett, cut price cigar stores. Creditors listed are William R. Jackson, $2200; Curtis-Martin Newspapers, $301, and Louis Rosenfelt, $135.

J. B. HARVIE ELECTED TREASURER OF AMERICAN TOBACCO COMPANY

ACCEPTING the chairmanship of the board of J. Wix & Sons, Limited, of England, in which the American Tobacco Company has acquired an interest, Jesse R. Taylor has resigned as treasurer of the American Tobacco Company.

In announcing the election of Mr. Taylor as chairman of the board of J. Wix & Sons, Limited, and his resignation as treasurer of the American Tobacco Company, the board of directors of the latter company elected J. B. Harvie to the position of treasurer made vacant by Mr. Taylor's change in duties.

Mr. Taylor sailed yesterday for England to take up his new work in J. Wix & Sons, Limited. Both he and Mr. Harvie have been officials of the American Tobacco Company for many years.

HOTELMEN DEBATE SMOKING BY WOMEN

At a meeting of the Avenue Hotel Association held in the Penn-Atlantic Hotel at Atlantic City last week, the hotelmen debated the question "Should women and girls be permitted to smoke in hotel lobbies?"

They state they have received complaints from both sides. Women complain of seeing other women smoking in the lobbies and the other women complain when they are politely but firmly requested to extinguish their fags, and claim that it is allowed in all the New York City hotels so why not in Atlantic City.

The Walt Whitman in Camden, N. J., permits women to smoke in the lobby and lounging rooms, and Manager Jack Taylor states that although he anticipated a heated protest from members of the W. C. T. U. convention which recently convened there, he was agreeably surprised when no complaints were received.

BOWLING LEAGUE OPENS SEASON

On last Friday evening the recently organized Cigar Industry Bowling League of Philadelphia opened the season with a bowling match.

The league is composed of two teams from Bayuk Cigars, Incorporated; two from the Consolidated Cigar Corporation; two from Frings Brothers; one from the G. H. P. Cigar Company, and one from Seidenberg & Company. P. J. Foley, of Seidenberg & Company, is the secretary of the league and they have headquarters at Twenty-first and Market Streets.

NEW OWNERS FOR "DON RODRIGO"

The "Don Rodrigo" label has been purchased by Marcelino Perez & Company, clear Havana manufacturers of Tampa, Fla., and they will place this brand on the market again in a very short time.

Several years ago this brand was a very popular clear Havana, and under the able management of Marcelino Perez & Company, it is anticipated it will soon return to popular favor.

NEW "LA PALINA" SIZE OVERSOLD

The new Royal size of "La Palina," recently placed on the market, is already oversold. The Royal size is packed in a boite nature box and retails at fifteen cents straight.

SIG C. MAYER ON TRIP

Sig C. Mayer, of the Sig C. Mayer Cigar Company, of Philadelphia, is on a tour of the southern states visiting the jobbers of his brands.

The mountain climbing record is 28,191 feet to Summit X-2 on Bride Peak, Mt. Everest.

The skating record. The mile-record is two minutes, 10⅗ seconds.

The ski record. 229 feet is the world's ski jump record.

The running record. The mile-record is four minutes, 10⅗ seconds.

The rope-jumping record. 11,810 turns is the world's record.

The cigarette record

PIEDMONT is the only cigarette that has been among the five "best-sellers" every year since 1906

Piedmont

the Quality cigarette

The swimming record. The 100-yard record, 51⅕ seconds.

The high-jump record, 6 feet, 8¼ ins.

The walking record. The mile-record is Six minutes, 22⅘ seconds.

The archery record. An archer shot an arrow 459 yards, 8 inches.

The horse-jumping record, 7 feet, 8½ inches.

The golf-drive record 470 yards is the longest officially recorded drive.

The three-legged record. The 100 yard three-legged record is 11 seconds.

NEW CIGAR STORE CHAIN PLANNED

AN ANNOUNCEMENT issued by the Roanoke Shops, Incorporated, which acquired control of the Stearn Company, after the death of Herman Stearn, gives full information and details of a proposed new chain store system about to enter the tobacco field. The new company is incorporated at 1000 shares of 7 per cent. preferred stock ($100 par value) and 4000 shares of no par common. One share of no par common stock goes with each share of the preferred. Following is the text of the announcement:

"The Roanoke Shops, Inc., has been incorporated under the laws of New York State, and has acquired the entire capital stock of the Stearn Co., probably the best known of high grade downtown New York tobacconists. The Stearn Co. has been in operation for more than twenty years, and over the past five years has averaged a gross business of over $290,000. Moreover, they own valuable leases for a store and two stands in the new Broad and Wall Street Building of the Equitable Trust Co.

"Roanoke Shops, Inc., has also taken a lease on the store on the southwest corner of Forty-ninth Street and Madison Avenue. This store will be operated under the name of the Stearn Co., thus benefiting from the established value of its name and good will.

"The above will form the nucleus of a chain of high-class retail tobacco stores, to expand throughout the principal cities of the United States as occasion warrants.

"It is apparent that there is a place for such a chain of stores which will be in character, quality of merchandise and store personnel of a higher grade than the existing chains. The large manufacturers have withdrawn their support from the present chains, now that the latter are producing their own competitive brands of cigars and cigarettes, and a new chain such as proposed should receive substantial material assistance from those same manufacturers. Moreover, a single store or group of stores working in close relationship with a large wholesale tobacco house can operate as cheaply as can the members of existing chains.

"Roanoke Shops, Inc., in the conduct of the business of both stores and stands will have the closest co-operation of Faber, Coe & Gregg, Inc., of New York, one of the largest cigar importing and wholesale houses in the world. Faber, Coe & Gregg, Inc., have contracted to supply any merchandise Roanoke Shops, Inc., may require upon a basis which presents great advantage over any competitor dependent upon buying in the open market. In addition to the contractual arrangements, Faber, Coe & Gregg, Inc., stand ready to co-operate with us in every particular and to lend us the benefit of the experience they have gained through the indirect and direct operation of stores and stands in the conduct of their business. The Madison Avenue store will be managed by the former head of Faber, Coe & Gregg, Inc.'s retail sales.

"Loewe & Co., of London, who are distributing their briar pipe through the medium of Faber, Coe & Gregg, Inc., have offered to co-operate in every possible way with our company. They will afford us not only the assistance in their power to increase the sales of their pipes, but will participate to a most liberal extent in defraying the initial expenses of establishing new stores.

(*Continued on Page 14*)

DECISION ON CONNECTICUT POOL APPEALED

THE three hundred ninety-eight dissatisfied members of the Connecticut Valley Tobacco Association, who petitioned the court a short time ago for a receiver for the association, and which petition was denied by Judge Jennings a short time ago, have given notice that they intend to appeal to the Supreme Court for a reversal of the decision.

Arthur L. Shipman, John J. Burke and Josiah H. Pesk are attorneys for the dissatisfied growers and Francis W. Cole and Lucius F. Robinson represent President Joseph W. Alsop and the directors of the association.

In denying the petition for a receiver Judge Jennings stated he could find no fault with the method of the management in disposing of the tobacco, allocating the proceeds, and in liquidating the business of the association according to a vote taken last spring, and also could find no grounds for the claim that the management had been violating the marketing agreement. On the other hand the court found that the contract with members contemplated the sales of tobacco in running lots and allocation of proceeds in harmony with the pools.

TREASURY OFFICIALS ESTIMATE $250,000,000 TAX REDUCTION

Informal estimates by Treasury officials indicate a possibility of reducing the country's taxes by $250,000,000 during the coming session of Congress without exceeding the limit of safety set by Secretary Mellon. This figure is somewhat in excess of the less than $200,000,000 estimated some weeks ago, but will not meet the $300,000,000 tax slash originally thought possible.

Details of the Treasury's estimates and its recommendations for tax revision will be submitted to the House Committee on Ways and Means early in November during its hearings on the new revenue measure, and will not be made public in advance of that time. It is indicated, however, that Treasury officials will favor a cut of one per cent. in the present 13½ per cent. corporation tax, a slight cut in the maximum 20 per cent. surtaxes, elimination of most of the remaining war excise taxes and, possible, abandonment of the Federal estate taxes.

The surplus for the current fiscal year is now estimated at between $570,000,000 and $600,000,000, but the 1929 surplus is not expected to exceed $300,000,000, and it is this latter figure which will govern the reductions to be made in the next tax bill. The high surplus for the current year will be due largely to the collection of nearly $300,000,000 in back taxes and $170,000,000 from railroad repayments, neither of which will be so large in coming years.

Approximately $150,000,000 a year, however, is expected to be collected in back taxes by the Treasury for some years to come, it has been disclosed. Heretofore, tax experts have held that the back tax item would become virtually non-existent with the simplification of the tax laws and the settlement of the large tax disputes originating during and following the war, but investigation has shown that tax cases representing claims of more than $500,000,000 are pending before the United States Board of Tax Appeals, from which the Government expects to collect over $300,000,000.

Belasco, Relating Advice
to his famous actors about smoking, would tell you:

David Belasco
Dean of the American Theatre

"The voice is to the actor what the chisel is to the sculptor. He must beware of dulling its qualities. Naturally I am vitally concerned about the voices of my players, so I always advise the one cigarette that I discovered many years ago that does not impair control of the subtlest vocal shadings or cause huskiness or harshness. I mean the 'Lucky Strike.' It is the player's best friend."

David Belasco

You, too, will find that Lucky Strikes are mild and mellow—the finest cigarettes you ever smoked, made of the finest Turkish and domestic tobaccos, properly aged and blended with great skill, *and* there is an extra process—"It's toasted"—no harshness, not a bit of bite.

"It's toasted"

No Throat Irritation - No Cough.

When in New York you are cordially invited to see how Lucky Strikes are made at our exhibit, corner Broadway and 45th Street.

CONSOLIDATED OFFERS NEW STOCK

FOR THE PURPOSE of retiring its outstanding 6 per cent. convertible gold notes, the Consolidated Cigar Corporation offered to the public on last Thursday, through a group headed by Dillon, Read & Company, an issue of $11,000,000 6½ per cent. cumulative prior preferred stock. The stock carries common stock subscription warrants and is priced at $100 a share plus accrued dividends. The syndicate includes Hemphill, Noyes & Company, Charles D. Barney & Company, and Shields & Company, Incorporated.

Each certificate as prior preferred stock carries a warrant detachable after July 1, 1928, to subscribe to common stock on or before November 1, 1937, at $105 a share in the ratio of one share of common for each two shares of prior preferred stock.

The Consolidated Cigar Corporation with its subsidiaries is one of the largest manufacturers of cigars in the United States and the company owns and operates, directly or indirectly, plants located in Philadelphia, Allentown and Bethlehem, Pa., and Poughkeepsie and Newburgh, N. Y., and other cities.

The Consolidated Cigar Corporation was organized in 1919 under the laws of the State of Delaware to acquire the business and properties of five old-established companies engaged in the manufacture and sale of cigars, and is today, with its subsidiaries, one of the largest manufacturers of cigars in the United States. The company acquired in 1926 the entire capital stock of the G. H. P. Cigar Company, Incorporated, the business of which was established in 1911. Among the brands of cigars manufactured by the Consolidated and its subsidiaries are six nationally known brands retailing for ten cents and upwards, *viz.*, "Harvester," "El Sidelo," "Mozart," "Adlon," "Dutch Masters" and the "El Producto." The company's output in 1926, including the production of the G. H. P. Cigar Company, for the full year was in excess of 450,000,000 cigars.

Net earnings of the company and its subsidiaries for 1926 were approximately 4.2 times the maximum annual dividend requirements on this new issue of prior preferred stock.

NEW CIGAR STORE CHAIN

(*Continued from Page 12*)

"Under our present arrangement with Faber, Coe & Gregg, Inc., we have at our disposal an enormous stock of varied merchandise and are entirely relieved from any inventory investment of our stores. The elimination of carrying charges and the risks of bad buying are removed by our agreement, thus materially reducing the cost of sales and obviating any danger of freezing our working capital in slow moving merchandise. The probability of expansion on percentage leases will further reduce the risks of our business, and where such leases are not available it will be our aim to engage a store manager who will bring with him sufficient business to assure rental charges.

"Due to their long experience in the business and their operation of hotel and club stands, as well as office building stands, Faber, Coe & Gregg, Inc., has at its disposal the choice of a great many trained employes and will at all times aid in the problem of securing experienced managers and salesmen."

MURIEL
CIGARS

The Standard of Excellence

It pays to display them

P. Lorillard Co., 119 W. 40th St., New York

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Headquarters, 341 Madison Ave., New York City

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ARTHUR WERNER, 51 Chambers St., New York City.	Secretary and Treasurer

ABOUT CIGARS

KING GEORGE shares the late King Edward's partiality for a good cigar, says a writer in the "Newcastle Journal." An admirer once presented the latter with 500,000 fine Havanas, and King George must have inherited a great many of them in magnificent condition. I note that His Majesty smokes a cigar invariably through a holder—even on his way to and from the grouse-shooting at Bolton Abbey.

Will women take to cigar smoking? An expert, quoted by the "Aberdeen Press," gave it as his opinion that in a very short time women will smoke cigars as freely as they now smoke cigarettes. Already they are smoking them in considerable quantities. But in private. Few women care to smoke cigars in public.

A Manchester doctor told the "Evening Chronicle": "Every man and every woman is a law unto himself and herself, but I think cigar-smoking would do the average woman no harm. Women are better able to control themselves than men. They are not so selfish in their habits. They would enjoy a cigar and smoke it properly. I have no objection to the habit, which, I think, will not be so widespread among women as cigarette smoking. A cigar is not so convenient as a cigarette: the smoke is too long. It is not a new habit among women, for a few years ago the 'Princessa' cigar was placed on the market, named after a certain lady among Royalty who smoked cigars."—("Tobacco," London.)

THE 1927 TOBACCO CROP

PRODUCTION of leaf tobacco in the United States in 1927 promises to be the smallest in several years, says the National Bank of Commerce in New York writing in the November issue of *Commerce Monthly*.

"On the basis of the October 1 official forecast, output this year will be 1,169,000,000 pounds, which is a decline of 10 per cent. from the yield last year and nearly 13 per cent. less than the annual average production in the five years 1922-26.

"It has been many years since the production of types of tobacco used in the manufacture of cigars was as small as the current crop. This drastic reduction has been the result of efforts by the growers to adjust volume of production to reduced demand. The relation between production and consumption seems now to be pretty well balanced.

"The reduction this year in the production of burley and dark tobacco has also effected a readjustment in chewing and smoking leaf tobacco. The aggregate production this season of chewing, smoking, snuff and export types of tobacco, will be approximately one-third less than the output in 1926 and 40 per cent. below the 1922-26 annual average. As a result of the adjustment of supply to a decreasing demand, prices of dark tobacco are expected to be more stable than they have been. In spite of the previous overproduction of burley, prices of this type have been fairly stable due to orderly marketing methods.

"The 1927 crop of bright flue-cured tobacco promises to be the largest on record. This crop is now being marketed. Prices so far are somewhat lower than they were last year notwithstanding the great popularity of this kind of tobacco for cigarette manufacture at home and abroad."

WAITT & BOND

Blackstone

CIGAR

Extremely Mild

100% Havana Filler

"BEST OF THE BEST"

OPTIMO CIGARS

Manufactured by A. SANTAELLA & CO.
Office, 1181 Broadway, New York City
FACTORIES: Tampa and Key West, Florida

LA PALINA
CIGAR

CIGARS GAIN IN SEPTEMBER

THE following comparative data of tax-paid products indicated by monthly sales of stamps are obtained from the statement of Internal Revenue collections for the month of September, 1927, and are issued by the Bureau. (Figures for September, 1927, are subject to revision until published in the annual report):

Products	*September*	
	1926	*1927*
Cigars (large)		
Class A .....No.	269,022,645	310,566,175
Class B .....No.	81,641,390	70,670,466
Class C .....No.	232,129,362	239,895,034
Class D .....No.	13,735,314	15,603,953
Class E .....No.	3,487,691	2,623,466
Total	600,016,402	639,359,094
Cigars (small) .....No.	40,247,853	33,797,000
Cigarettes (large) .....No.	719,131	958,159
Cigarettes (small) ....No.	8,086,273,530	8,994,415,980
Snuff, manufactured ..lbs.	3,280,605	3,641,355
Tobacco, manufactured..lbs.	32,943,239	31,031,347

The above statement does not include tax-paid products from Porto Rico and the Philippine Islands. This information is shown in supplemental statement.

Supplemental Statement

Tax-paid products from Porto Rico for the month of September:

Products	*September*	
	1926	*1927*
Cigars (large)		
Class A .....No.	8,978,950	9,700,250
Class B .....No.	327,300	175,100
Class C .....No.	2,410,000	1,286,000
Class D .....No.	500	6,000
Total	11,716,750	11,167,350
Cigars (small) .....No.	740,000	.....
Cigarettes (large) ....No.	500,000	325,000
Cigarettes (small) ....No.	41,000	66,000

Tax-paid products from the Philippine Islands for the month of September:

Products	*September*	
	1926	*1927*
Cigars (large)		
Class A .....No.	16,779,520	17,270,220
Class B .....No.	151,877	411,660
Class C .....No.	131,899	160,312
Class D .....No.	956	...
Class E .....No.	800	70
Total	17,065,052	17,842,262
Cigarettes (small) .....No.	341,886	212,150
Tobacco, manufactured..lbs.	87	50

NOTE: Quantities of tax-paid products shown in above statement are indicated by stamp sales for the month.

Supplement to the September Statement of Internal Revenue Collections

Objects of Taxation	*September*	
	1926	*1927*
Tobacco manufactures:		
Cigars	2,200,893.75	2,294,939.93
Cigarettes	24,265,023.99	26,990,792.86
Snuff	590,508.84	655,443.87
Tobacco, chewing and smoking	5,931,266.77	5,585,804.60

AMALGAMATION OF LEADING CIGARETTE MANUFACTURERS IN EGYPT

A STEADY process of amalgamation has been recently operating in the cigarette industry in Egypt, states American Vice Consul Cloyce K. Huston, State Department, in a report released by the Tobacco Section of the Department of Commerce. The movement was inaugurated by the directors of Tabacs et Cigarettes Matossian, Societe Anonyme, and actively seconded by Maspero Freres, two concerns naturally falling heir to the management of the organization now being evolved by reason of their former position of first importance in the cigarette industry in Egypt. It is understood that Maspero Freres is actually owned by the British-American Tobacco Company.

The new company is styled the Eastern Company, Societe Anonyme. The paid-in capital is £E5,000,000 ($25,000,000), of which each concern controls 50 per cent. The companies which have been brought into the new combination to date are as follows:

Tabacs & Cigarettes Matossian, S. A.; Maspero Freres, Ltd.; K. & G. Melkonian, Papatheologou Freres, Gamsaragan Freres, Kevork Ipekian, Nicolas Soussa, E. Mavrides.

The evaluation of £E5,000,000 represents all assets, including stocks, factories, property, trade-marks, and good will. The declared capital is divided into 50,000 shares valued at £E100 each, and it is believed that during the transaction very few, if any, of these shares have passed into the hands of the former competitors. It is understood that the present agreement is to last fifty years.

The new general director states that the Eastern Company now has approximately 90 per cent. of the local trade in hand, the remainder being, with the important exception of Coutarelli Freres of Alexandria, in the hands of comparatively small firms. Nestor Gianaclis, Kyriazi Freres, and Dimitrino & Company are also large manufacturers, but the fact that over 60 per cent. of their products are destined for exportation to foreign countries renders their influence on the local trade of no great significance.

It is claimed that the principal object of the amalgamation is that of economy, which is expected to result from reduced expenses of operation, administration and advertising, as well as from the elimination of competition among local firms. The avowed intention is neither to increase the selling prices of cigarettes nor to use inferior qualities of tobacco, but the natural expectation is that reductions in the cost of production will result in increased profits.

This process of amalgamation has naturally been attended by numerous criticisms on the part of competitors in the cigarette industry and of certain elements of the public. The three foremost of these criticisms are that coercive methods have been adopted in order to bring certain concerns into the combination; that foreign capital is being brought into an industry that is essentially Egyptian; and that the new organization will constitute an unhealthy monopoly of the cigarette industry in Egypt.

Well-informed observers manifest little apprehension as regards the possibility of the development of an absolute monopoly in the Egyptian cigarette industry. This attitude is based on the nature and psychology of the native clientele. The native consumer is, in general very poor and inclined to buy economically; usually he prefers to purchase an inferior article for a lower price rather than to pay for quality. For this reason it is contended that the native consumer cannot be lured by advertising or other means into buying from large monopolistic concerns as long as his needs can be supplied by the many small manufacturers in Egypt who are contented with an extremely small margin of profits. It is generally believed, therefore, that the existence of the small concerns will not only prevent increased prices for cigarettes, but will also preclude the possibility of the formation of an effective trust for the monopolization of the market.

MOVEMENT TO REDUCE EXCISE TAX ON CIGARETTES IN CANADA

According to information supplied by the Division of Foreign Tariffs and released by the Tobacco Section of the Department of Commerce, an Advisory Board on Tariff and Taxation was established in Canada early in 1926 for the purpose of considering applications for changes in the Canadian tariff and taxes. This board, which is similar to the United States Tariff Commission, meets in Ottawa.

Announcements of hearings by the board have been published from time to time in Commerce Reports, and a further hearing on application for a reduction in the excise tax on cigarettes has been set for October 26.

Detailed applications for revision or adjustment of the tariff intended for hearing by the board are made in writing to the Minister of Finance. It is advisable for American concerns to make application for changes in the name of a Canadian purchaser of their products. Applicants may appear in person or be represented by counsel.

Upon being referred to the board the date for the first public hearing is selected to give ample advance notice to persons interested and to the press. Persons opposed to the changes applied for may appear at the hearing or forward documentary evidence to be presented on their behalf by the secretary of the board.

ADDITIONAL INTEREST MAY BE FORTHCOMING ON TAX REFUNDS

Washington, D. C.

Members of the tobacco industry who have received refunds of taxes from the Government on which interest was paid, under the 1921 revenue act, from the date upon which the claim for refund was allowed, may have additional interest due them if the United States Supreme Court affirms a decision of the United States Court of Claims holding that the 1924 revenue act, providing for the payment of interest from the date the taxes were originally paid, superseded the interest provisions of the 1921 law.

The decision of the Court of Claims in the case before the Supreme Court carried with it an award of something over $365,000 in additional interest to the claimant, who had been granted approximately one-tenth of that sum by the Bureau of Internal Revenue.

The Government's appeal to the Supreme Court is based on the contention that the Court of Claims was in error in holding that the 1924 revenue act was applicable to the calculation of the interest payable on refund claims settled prior to its enactment. A strong fight will be made for reversal of the decision since, if upheld, it would affect thousands of other cases settled in a similar way by the Bureau of Internal Revenue and would cost the Government millions of dollars in additional tax payments.

LINZ

Classified Column

The rate for this column is three cents (3c.) a word, with a minimum charge of seventy-five cents (75c.) payable strictly in advance.

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CIGAR JOBBERS WANTED IN DELAWARE, MARYLAND and Ohio on five-cent and ten-cent and up quality brands. We stand back of our merchandise absolutely. For information write Box 510, care of "The Tobacco World."

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JOB LOT CIGARS WANTED. ANY QUANTITY, ANY condition; wormy or dry. Send samples with lowest price and quantity and style of packing. J. B. Cigar Co., 35 South Third St., Philadelphia, Pa.

The Tobacco World

Established 1881

VOLUME 47 NOVEMBER 1, 1927 No. 21

TOBACCO WORLD CORPORATION
Publishers
Hobart Bishop Hankins, President and Treasurer
Gerald B. Hankins, Secretary

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PRICE: United States, Canada, Cuba and Philippine Islands, $2.00 a year. Foreign, $3.50.

OUR HIGH-GRADE NON-EVAPORATING
CIGAR FLAVORS
Make tobacco mellow and smooth in character and impart a most palatable flavor
FLAVORS FOR SMOKING and CHEWING TOBACCO
Write for List of Flavors for Special Brands
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Tobacco Merchants' Association Registration Bureau, 341 Madison Ave. NEW YORK CITY

Schedule of Rates for Trade-Mark Services Effective April 1, 1916.

Registration,	(see Note A),	$5.00
Search,	(see Note B),	1.00
Transfer,		2.00
Duplicate Certificate,		2.00

Note A—An allowance of $2 will be made to members of the Tobacco Merchants' Association on each registration.

Note B—If a report on a search of a title necessitates the reporting of more than ten (10) titles, but less than twenty-one (21), an additional charge of One Dollar ($1.00) will be made. If it necessitates the reporting of more than twenty (20) titles, but less than thirty-one (31), an additional charge of Two Dollars ($2.00) will be made and so an additional charge of One Dollar ($1.00) will be made for every ten (10) additional titles necessarily reported.

REGISTRATIONS

UNCLE BUD:—45,085. For twist and smoking tobacco only. October 10, 1927. Atlas Tobacco Co., Inc., Louisville, Ky.

BEES NEES:—45,086. For cigars and cigarettes only. September 26, 1927. The Brodie-White Tobacco Co., Owensboro, Ky.

H.E.S's 875:—45,087. For all tobacco products. October 7, 1927. Petre Litho. Co., Philadelphia, Pa.

SPIRIT O'YORK:—45,088. For all tobacco products. October 11, 1927. Sherman Cigar Co., York, Pa.

SPIRIT OF YORK:—45,089. For all tobacco products. October 11, 1927. Sherman Cigar Co., York, Pa.

WHITE BURN:—45,090. For cigars. September 17, 1927. Harry M. Gelb, Plainfield, N. J.

DON GALVAN:—45,092. For cigars. October 19, 1927. William C. Knight and Luis Salazar Galvan, Detroit, Mich.

MEDALIST:—45,095. For cigar and cigarette cases, tobacco pouches, pipes, pipe bits, cigarette and cigar holders, ash trays and humidors. E. A. Kline & Co., New York, N. Y., October 24, 1927.

TRANSFER

WILL-O-WISP:—41,541 (Tobacco Merchants' Association). For all tobacco products. Registered December 1, 1919, by Hartmann Pacific Co., Inc., New York, N. Y. Transferred to Pacific Commercial Co., New York, N. Y., and re-transferred to Meritas Commercial Co., Inc., New York, N. Y., October 17, 1927.

News from Congress

(*Continued from Page 8*)

most voluminous it has ever been called upon to review and, further, it is said that this is the first case to come before the court where both parties thereto are private individuals or corporations. In all other cases the Government has been a party to the suit.

It has been presented to the court that the cost of printing the record would be very heavy and so burdensome upon the appellants maintaining this suit. Samuel M. Richardson, of counsel for the appellants, outlined to the court the matter which, they felt, could safely be omitted from the printed record while retained in the original record in the possession of the Court.

The commodity immediately involved is synthetic phenolic resin. In deciding this question the Tariff Commission split. Chairman Thomas O. Marvin, Vice-Chairman Alfred P. Dennis, and Commissioner Brossard were in full accord, while Commissioner Lincoln Dixon concurred in part. Commissioner Edward P. Costigan dissented.

The findings and recommendations of the majority of the Commission uphold the complaint of the Bakelite Corporation of New York, which alleged unfair acts on the part of a group of importers in the importation and sale of synthetic phenolic resin, Form C, and articles made wholly or in part therefrom. They pointed out that, inasmuch as the assessment of an additional duty of not exceeding 50 per cent. nor less than 10 per cent. of the value of such articles would not have offset the unfair methods of competition and unfair acts in the importation into the United States and the sale therein, as found by the majority, they recommended that the President direct the Secretary of the Treasury to instruct customs officers as follows:

"That the following named materials and articles imported prior to December 7, 1926, be excluded from entry into the United States: Synthetic phenolic resin, form C, and articles made wholly or in part thereof (except articles made by moulding synthetic phenolic resin when mixed with other materials), containing a preparation of free or combined paste not exceeding one-fifth the equio molecular preparation of phenolic body employed as described in United States Patent No. 942,809.

"2. That the following named materials and articles be excluded from entry into the United States, namely, synthetic phenolic resin, form C, and articles made wholly or in part thereof (except articles made by moulding synthetic phenolic resins when mixed with other materials) composed of different colored sections of synthetic phenolic resin, form C, united by a binding agent comprising a phenolic condensation product as described in United States Patent No. 1,424,738.

"3. That the following named articles be excluded from entry into the United States, namely, articles made wholly or in part or synthetic phenolic resin, form C (except articles made by moulding synthetic phenolic resin when mixed with other materials), unless it is clearly and unmistakably shown by means of a distinguishing mark, name, inscription, or label, placed upon said articles or attached thereto, that said articles are not made from synthetic phenolic resin, form C, manufactured by the Bakelite Corporation, or unless distinguished so as to prevent confusion between the imported and the domestic articles on the part of the purchasing public."

Final recourse may be had in the United States Supreme Court by certiorari and if there is proven to have been any failure to meet the legal questions involved, or further testimony is found desirable, the matter could be sent back to the Commission under instructions. If the courts uphold the Commission, the report would be acted upon by the President with the issuance of an appropriate order in line with the findings of the Commission.

Ruling on Statute of Limitations in Reference to Tax Returns

Members of the tobacco industry who have filed two or more income tax returns for the same year are advised that the statute of limitations runs from the date of filing of the last return, under a decision just rendered by the United States Board of Tax Appeals.

In the case decided by the board, the taxpayer had filed his return, and eleven months later filed another return for the same year showing a larger tax due than was disclosed in the first return. A deficiency in tax was assessed by the Commissioner of Internal Revenue more than five years after the filing of the first return and the taxpayer appealed to the board on the ground that the statute of limitations made such deficiency invalid. The board, however, held that the statute, in cases where two returns were filed for one year, started to operate from the date of filing of the second return.

BUYERS' GUIDE

CIGAR BOXES

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10c 15c 25c 75c $1.50 SIZES
J. G. DILL CO. Richmond, Va.

Actual size

Rob! Burns Quality in a Ten-Cent Cigar

THOSE who believe that Rob! Burns quality bespeaks a high price will be pleased to learn that they can now get the famous Rob! Burns FULL Havana filler in Staples (perfecto shape) for ten cents. Staples give you five full inches of complete smoking satisfaction at a price no more than for blended cigars.

Rob! Burns

STAPLES 10 CENTS EACH

Other Rob! Burns sizes (all with FULL Havana filler of identically the same quality) · PERFECTO-GRANDE (*foil-wrapped*) 2 for 25c · PANATELA 10c

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NOVEMBER 15, 1927

VOLUME 47 No. 22

THE TOBACCO WORLD

A MAN SMOKES AS HE EARNS

Every pocketbook has its limitations and a man cannot be made to pay more for cigars—no matter what their quality—than his means allow.

Sensing this, manufacturers of the popular brands are giving to smokers, a smooth-burning, taste-satisfying, mild cigar at a moderate price. The continued increase in their sales have shown the wisdom of this step in production; made possible only by the use of Porto Rican tobacco either straight or as a part of a blend.

Porto Rican leaf is today more widely used than any other in the manufacture of successful brands. It has been found to give to a cigar that certain body, fragrance and mildness that is so pleasing to American smokers; and because it is imported duty-free, it can be produced economically and within the means of the average smoker.

You, too, can profit from the use of Porto Rican tobacco, that mild, aromatic, free-burning leaf, grown under modern methods, harvested to meet the demands of the American market, and packed and shipped as you want it.

The Government of Porto Rico, as a protection for all buyers of its genuine native tobacco, requires that a Guarantee Stamp be affixed to all tobacco or tobacco products originating in Porto Rico. Look for these stamps in all your purchases.

GOVERNMENT OF PORTO RICO
TOBACCO GUARANTEE AGENCY

1457 BROADWAY *F. LINARES, Agent* NEW YORK, N. Y.

PUBLISHED ON THE 1ST AND 15TH OF EACH MONTH AT 236 CHESTNUT ST., PHILA., PA.

TRAMPS OR GENTLEMEN —WHO MAKE THE BEST IMPRESSION?

Give your cigars the garb of gentlemen by packing them in WOODEN BOXES.

WOODEN BOXES give an impression of quality. They signify that you, yourself, think highly of your product.

Dealers prefer WOODEN BOXES because they permit better displays and prevent losses through consumer handling.

Smokers prefer WOODEN BOXES because they can see the whole cigar and do not have to handle it to learn the size, shape and color.

After all nothing satisfies like a good cigar

The Best Cigars Are Packed in WOODEN BOXES

Volume 47

THE TOBACCO WORLD

Established 1881

Number 22

A SEMI-MONTHLY

For the Retail and Wholesale Cigar and Tobacco Trade

$2.00 a Year | PHILADELPHIA, NOVEMBER 15, 1927 | Foreign $3.50

N. C. L. T. A. URGES TAX REDUCTION

THE NATIONAL Cigar Leaf Tobacco Association, through its Washington representative, W. L. Crounse, filed a brief with the House Ways and Means Committee on November 2d urging a reduction in the corporate tax from 13½ per cent. to 10 per cent., and also suggested a reduction in individual income taxes.

The text of the brief is as follows:

"Washington, D. C., November 1, 1927.

"To the Ways and Means Committee, House of Representatives:

"The National Cigar Leaf Tobacco Association, an organization including the great majority of the houses in the United States engaged in the packing and distribution of domestic cigar leaf tobacco and in the importation and distribution of foreign cigar leaf, at its last annual convention, held in New York City June 6 and 7, 1927, unanimously adopted the following resolutions:

" 'WHEREAS, a surplus of upward of $500,000,000 in the United States Treasury will probably exist at the end of this fiscal year; and

" 'WHEREAS, it is quite evident that Congress when it again convenes will on account of said surplus endeavor to lower taxation; and

" 'WHEREAS, amongst other features a reduction of corporation income tax and individual surtaxes will probably form the subject of such legislation; therefore be it

" '*Resolved,* That the National Cigar Leaf Tobacco Association in convention assembled instructs its officers and legislative committee to support and favor a reduction of the corporation income tax from 13½ per cent. to 10 per cent.; and further be it

" '*Resolved,* That the officers and legislative committee be instructed to favor a substantial reduction in the individual surtaxes, particularly in the brackets between $28,000 and $60,000 net income which are in the present bill somewhat out of proportion to the smaller and the larger brackets; and be it further

" '*Resolved,* That a copy of this resolution be forwarded to the chairman of the Ways and Means Committee of the House, the chairman of the Senate Finance Committee and the Secretary of the Treasury.'

"In view of the marked tendency in recent years for concerns engaged in our trade to adopt the corporate form of organization, the tax on corporate incomes and especially the increase made by the last tax revision law bears very heavily upon our industry. We therefore most earnestly urge that in the revision of the tax laws now on foot you will provide for the reduction of the corporate income tax from 13½ to 10 per cent.

(Continued on page 18)

"MYSTERY" CIGARETTE MAKES ITS DEBUT

THE MUCH advertised "Mystery" cigarette of the Union Tobacco Company, made its appearance in Boston during the week of November 5th and met with a demand far exceeding the expectations of the promoters.

The brand name is "Three Castles" and the slogan is "Cork tips protect the lips." The original placements in the Boston territory was soon exhausted and repeat orders were received before the close of the first week. The brand was placed on sale in New York City last Saturday.

The cigarette retails at fifteen cents per package of twenty, or two-for-a-quater, and is priced so as to yield an excellent profit to the retailer, and is being received by them with open arms, especially at this time. Other territory will be opened up just as soon as possible.

While the Union tobacco Company will, of course, depend largely on the United and Schulte chains to market this brand, they will have no advantage over the independent retailer and every tobacco retailer will have an opportunity to stock this profitable brand.

T. S. A. PHILADELPHIA BRANCH FAILS TO ORGANIZE

A meeting was held in the Benjamin Franklin Hotel, on October 29th, at which time Abe Brown, of the National Tobacco Salesmen's Association, presided, and an effort was made to organize a Philadelphia branch.

However, final plans could not be adopted at that time and the matter was left in the hands of a committee composed of Nathaniel Mead, of the Holt Cigar Company; Harry Rendelman, of Yahn & McDonnell Cigars; Charles Wilder, and Pat Hennessy, of Charles Krull, Incorporated. A meeting will be held in the near future, at which time it is hoped final plans may be adopted and the branch organized.

"LISTERINE" CIGARETTE NEXT

According to reports from St. Louis, the Lambert Pharmacal Company, manufacturers of Listerine, are about to enter the tobacco field with a new cigarette known as the "Listerine" cigarette. The new cigarette will no doubt be placed on the market in the popular package of twenty, and contain blended choice tobaccos impregnated with the essential oils which are contained in Listerine.

CONNECTICUT VALLEY TOBACCO HEAVILY DAMAGED BY FLOOD

THE recent flood in the New England States has caused considerable damage to tobacco in the Connecticut Valley, and much of the 1927 crop has been ruined beyond redemption.

Tobacco sheds on the farms were flooded and in some cases the water rose so high it almost covered the roofs of the barns. In Hartford, water flooded the cellars and first floor of some tobacco warehouses, and business was suspended for several days.

Estimates of the loss range up to $100,000 but the exact figures will not be known until the flood water has entirely subsided so that the exact condition of the tobacco in the flooded sections can be ascertained, as it is possible some of the tobacco can be dried satisfactorily. However, some was washed away and cannot be recovered.

The flood was one of the worst ever experienced in that section, and the waters rose so rapidly that the tobacco could not be moved in time to save it. The best Havana seed and Broadleaf, grown in the Connecticut Valley is included among the damaged tobacco.

TAMPA OFFERS PRIZE FOR SLOGAN

The Tampa cigar industry is offering six prizes for the six best slogans submitted to the Slogan Contest Board, Industrial Bureau, Tampa Board of Trade, Tampa, Fla., by November 19th. The contest is open to everybody in the United States without any restrictions and no entrance fee is required.

The slogan must be in the fewest possible words and adaptable to the Tampa cigar industry, stating why Tampa cigars are best in not more than six words.

First prize is a handsome mahogany cabinet containing 250 Tampa cigars, and the other five prizes consist of silk-lined cabinets, each containing 50 cigars.

Slogans must be mailed in sealed envelopes, and letters mailed not later than November 19th will be accepted. Here is an opportunity to get yourself some fine cigars for Christmas.

C. A. BOND RETURNS FROM TRIP

Charles A. Bond tobacco agent for the Philippine Government, with offices at 15 William Street, New York City, has just returned from an extended business trip through the West and Pacific Coast territories, and reports the outlook for Manila cigars is very promising.

The five-cent Manila cigar being marketed in this country today is by far the best value ever offered the smoker, Mr. Bond states, and the smoker is beginning to realize this.

UNITED DRUG COMPANY

For the three months ending September 30, 1927, the United Drug Company reported net earnings, after depreciation, current taxes and interest, but before Federal taxes, of $1,883,450, which after preferred dividends, was equal to $3.36 a share on the common stock. In the third quarter of 1926 the company earned $3 a share on the common. For the first nine months of 1927 net, available for the common was $3,112,541, or $7.96 a share against $9.84 a share in the corresponding period of 1926.

GENERAL CIGAR COMPANY EARNINGS

Net profit of the General Cigar Company for the first nine months of 1927 amounted to $2,358,955 as compared with $1,669,510 for the same period of 1926.

W. A. HEENAN DIES SUDDENLY

WILLIAM A. HEENAN, recently elected vice-president of the Continental Tobacco Company, died suddenly in a Hackensack, N. J., hospital following treatment for a quinsy sore throat.

Mr. Heenan was born in Media, Pa., and started in the business field as a cigarette salesman in this city. He advanced rapidly as a salesman of no mean ability and was later Pacific Coast manager for Philip Morris & Company, where he remained until his recent affiliation with the Continental Tobacco Company.

Mr. Heenan was well liked by everyone who had had the pleasure of knowing him, and his sudden death was a great shock to his friends.

Services were held on Sunday, October 30, at the Campbell Funeral Church, Broadway and Sixty-sixth Street, New York City, and on Monday in St. Patrick's Church, Twentieth and Locust Streets, Philadelphia. Interment was made in Holy Cross Cemetery.

He is survived by a widow and two children, Mary and William, Jr.

AMERICAN SUMATRA VOTING TRUST TERMINATED

The voting trust agreement of the American Sumatra Tobacco Corporation, which was entered into in July, 1926, has been terminated with the approval of 67 per cent. of the stock represented in the agreement, and the certificates of the agreement are all to be called in by December 1st, at which time certificates for the common stock will be issued.

The reorganized American Sumatra Tobacco Corporation made a splendid financial showing during its first year, and a quarterly dividend of $1.75 has been declared on the outstanding preferred stock, payable December 1st to stockholders of record November 15th.

P. R. R. ADDS SMOKING COMPARTMENT FOR WOMEN

On last Wednesday the Pennsylvania Railroad operated a new Pullman car on their two o'clock train out of New York City for Philadelphia which contained a dainty smoking compartment dedicated exclusively to the ladies.

Was it a success? "Gawge," the genial porter says, "Them ladies jus' mobbed the place."

Persistence of women passengers in using the men's smoking car caused railroad officials to inaugurate the new service. The new car is also unusual in that it provides thirty chairs instead of the usual twenty-eight.

The new car will be part of the regular equipment on the 10 A. M. out of Philadelphia for New York and returning on the 2 P. M. from New York. If the popularity of the new compartment continues, the Pullman Company plans to extend the service to Pullmans all over the country.

SCHULCO COMPANY EARNINGS

Profit of Schulco Company, Incorporated, a subsidiary of the Schulte Retail Stores Company, for the nine months ended September 30, 1927, was $369,675, after expenses, interest on first mortgages and depreciation on buildings owned, which is applicable to interest on its outstanding 6½ per cent. mortgage sinking fund gold bonds.

Net income after guaranteed bond interest, was $11,313. Outstanding stock of the Shulco Company amounts to one hundred shares of no par value.

Blends Better Than Human Hands!

THE MODEL T UNIVERSAL

Long Filler Bunch Machine

(Blending Type)

For High Grade Work

"IT'S a remarkable machine almost human," exclaimed a prominent cigar manufacturer when he saw the speed, accuracy and efficiency of the Model T Universal in blending and bunching perfect "good-conditioned," long filler cigars.

The Model T Machine not only blends and bunches two types of fillers but bunches one type of filler as well, with equal speed, efficiency and savings in production costs.

Blending of fillers on this machine is done entirely by mechanical means *on the "laying-up," hand-work principle*. This eliminates all chance of human errors and assures a much more even blend than is possible by hand or bin-mixing.

The Model T Universal is strong and durable in construction. It is simple to operate and handle; it does not easily get out of order; and the *services of an expert mechanic are not required* to keep it working. Is there any wonder that manufacturers are amazed and enthusiastic over the savings it effects in the manufacture of long filler cigars?

Let us prove to you its profit-making possibilities in your factory under your own supervision.

Universal Tobacco Machine Co.
40 EAST 34th Street, New York, N. Y.
Factory: NEWARK, N. J.

10 Features of Advantage of the Model T Universal

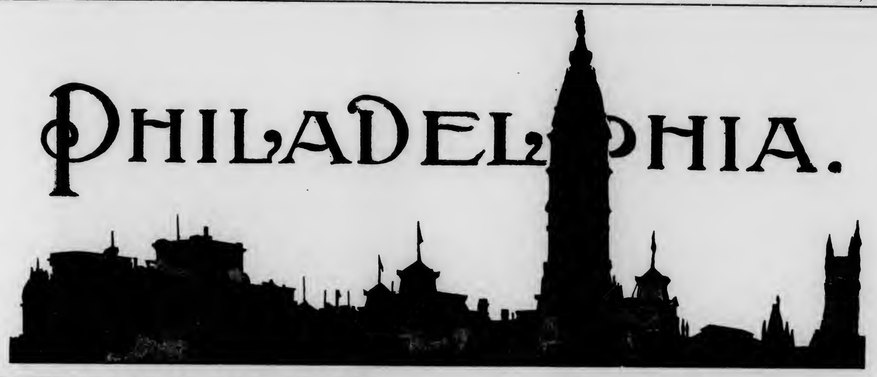
1. Produces well-conditioned spongy, free-smoking bunches — the equal of hand work in every respect.
2. Good-conditioned bunches are assured by "laying up" the filler mechanically in exactly the same way that this is done by hand, in hand work; a few sprigs of fillers being added intermittently until the bunch is built up to the proper size and condition.
3. Fillers are blended by this machine in any proportions desired — or one type of filler only may be worked on the machine.
4. Any size or shape of bunch, and both right and left hand bunches can be made on the same machine with slight mechanical changes.
5. With two operators, it produces 450 to 500 uniform, spongy, free-smoking, blended or non-blended bunches an hour.
6. Can be used on mould work, or bunches can be rolled fresh by hand direct from the machine.
7. Adapted for use in conjunction with automatic rolling machines.
8. Quickly and accurately adjusted to different sizes and conditions of fillers.
9. Assures uniformity of bunches at all times in both size and weight.
10. Sturdy and simple in construction; easy to operate and handle; requires no expert mechanical attention.

Write for illustrated folder and further information.

PRICE
$1750

Complete, ready to run with individual motor, drive equipment and two chairs, as shown above. F. O. B. Newark, N. J., U. S. A.

Convenient time payment terms.



BAYUK PREFERRED STOCK OFFERED

ON November first an additional issue of $2,000,000 Bayuk Cigars, Incorporated, 7 per cent. Cumulative (Participating) First Preferred Stock was offered by a synidicate composed of Blake Brothers & Company, and Howe, Quisenberry & Company, Incorporated, at $107.50 a share, redeemable as a whole or in part at $110 a share and accrued dividends.

The proceeds derived from the sale of this stock will be used partly to provide additional working capital made necessary by the increased volume of business and partly to pay for the cost of erecting and equipping an addition to the present factory, at Ninth Street and Columbia Avenue.

The main unit of the present factory was constructed last year and occupied late last fall, and at that time was regarded as ample in size to keep pace with orders for the next four or five years. It is now manufacturing at the rate of 150,000,000 cigars annually. The addition to the present plant will adjoin the present building and will permit an enlargement of every division, giving a floor space of about six acres. It will be eight stories high, built of re-enforced concrete and steel, and will be used for casing, stripping and preparing tobacco as well as for the manufacture and packing of cigars.

Bayuk Cigars, Incorporated, was originally established in 1896, and is one of the leading manufacturers of popular priced cigars. The annual output is approximately 300,000,000 cigars, the principal brands of which are "Charles Thomson," "Mapacuba," "Havana Ribbon," "Prince Hamlet" and "Philadelphia Hand-Made."

The company has made a profit each year since its organization and each year since this first preferred stock has been outstanding earnings have been equivalent to more than four times the amount required for dividends. Earnings for the nine months ended September 30, 1927, were $966,357, or at the rate of about $28 per annum per share on the total amount of first preferred stock to be presently outstanding, which will be $4,705,500.

CHARLIE BOBROW RETURNS

Charlie Bobrow, of Bobrow Brothers, has returned to headquarters at 220 South Fifth Street, after a journey through the Middle West visiting the jobbers of "Bold," "La Tosella" and other Bobrow brands of cigars. Mr. Bobrow reports demand for the perfecto size of the "Bold" has made it necessary to apportion shipments to distributors so that none would be disappointed.

NEW SIZE "LA PALINA"

A NEW size of the "La Palina" cigar is about to be released by the Congress Cigar Company to be known as the "Special Value." It will be a Corona shape, five and one-quarter inches long, to be packed upright in a boite nature box and individually wrapped in foil. The new package will not take up as much space in the dealers case as the flat package and will no doubt find ready placement. The new size will be released in different parts of the country at the same time, according to plans now being perfected.

EISENLOHR EARNINGS DROP

Net income of Otto Eisenlohr & Brothers, Incorporated, its subsidiary, the Webster Cigar Company, for the quarter ending October 1, 1927, was $32,044—a decrease of $87,807 as compared with the same period of 1926. Net income for the nine months of 1927 was $218,847, as compared with $308,774 for the same period of 1926.

According to the company's statement, adequate deductions have been made for depreciation and that in the nine months ending October 1, 1926, reserve for Federal income tax was not required on account of surplus adjustment of inventory values during 1925. In the first nine months of this year there was income tax reserve of $32,700.

Net income for the October quarter was $5,232 short of providing for the quarterly dividend on the preferred stock. In the October, 1926, quarter the company earned 34 cents a share on the common after preferred dividends. For the nine months' period of 1927 net income was equivalent, after preferred dividends, to 44 cents a share on the common, as compared with 76 cent a share on the common earned during the same period of 1926.

YOUTH ARRESTED AS "SMOKE FENCE"

On last Tuesday, Thomas Andrews, twenty-three years old, of Turnersville, N. J., was arrested and charged with receiving stolen goods. He was held in $600 bail for a further hearing by Magistrate Casey in Central Police Court.

City Hall Detectives McGinty and Hanley arrested Andrews in a house in Preston Street near Market, where they stated they found stolen cigars and cigarettes valued at several hundred dollars which were supposed to have been taken from the West Philadelphia yard of the Pennsylvania Railroad.

"Another Chemical Triumph"

DENICOTIZED TOBACCOS

WE are pleased to announce to the tobacco industry the development of a special chemical process whereby the excessive nicotine content of tobacco is removed with the utmost economy without affecting either the aroma, or the particular character of the tobacco so treated.

Research by us has developed the important fact that the presence of nicotine does not improve the aroma of tobacco; on the contrary it is an alkaloid which by its excessive presence retards the improvement of your product.

Remove that excess amount of nicotine and you will quickly note the great improvement in the quality of your product, and the increase in your sales.

We are deeply interested in co-operating with the tobacco industry, and solicit the inquiries of all those manufacturing tobaccos regarding the exceptional features of our DENICOTIZING PROCESS.

V. MAILLIOUX & SON, LTD.
St. Johns, Quebec Prov.
Canada

NEWS FROM CONGRESS AND FEDERAL DEPARTMENTS

FROM OUR WASHINGTON BUREAU 622 ALBEE BUILDING

THE COMING SESSION of Congress will be replete with legislation of interest to members of the tobacco industry and other business men of the country, more so, probably, than has been the case for several years.

How much will be accomplished before adjournment next summer, of course, is a question, since much time will be consumed in consideration of important national questions, such as flood relief and control, farm relief, naval expansion, merchant marine, etc., and also a great deal of time is going to be taken up with political speeches and stratagems, as members of Congress will go directly from the Capitol into a bitter presidential campaign.

From the standpoint of the tobacco industry, the legislation to permit unrestricted importation of Cuban cigars will be the most important matter in the coming session. This question must be dealt with finally by the coming Congress, for upon it depends continuance of parcel post service between the United States and Cuba. This service is now conducted under a temporary agreement, originally expiring July 1, last, but continued until next March, which can be made permanent only by acceding to Cuba's demand for unrestricted entry of her cigars. Strenuous efforts by members of the cigar industry and Representatives from the cigar manufacturing States succeeded in "killing" the bill last session, and they will again be called upon to come to the protection of the domestic cigar manufacturers during the next few months.

The tobacco industry also has a considerable "stake" in the question of tax relief, which will be one of the outstanding features of the session. Originally scheduled to cut $300,000,000 from the country's tax bill, estimates that the surplus for the next fiscal year will be only slightly more than $250,000,000 made such a cut apparently impossible. Nevertheless, the Democrats and Independent Republicans will fight for a heavy tax cut, while administration supporters will seek to keep it down to a point where future surpluses are not imperiled. Some relief will undoubtedly be afforded corporations, whose present rate of 13½ per cent. is considered far too high; some of the remaining war excise taxes may be eliminated, and some action may be taken to iron out the disparity in taxes on individual incomes between $20,000 and $60,000 as compared with incomes both lower and higher.

Possible attempts to secure the enactment of a new tariff law are also foreseen by observers in Washington as a result of the controversy over the French tariff discriminations against this country, but it is generally believed that the present rates are operating successfully and the administration will attempt to confine tariff discussions to the administrative features, which are admittedly in need of revamping.

Appropriations for the operation of the Government during the fiscal year 1929 must also be made before Congress adjourns. These will include the $20,000,000 deficiency appropriation bill and the public buildings bill, which failed at the last session as a result of the Senate filibuster, which made futile any attempts to secure legislation during the closing days of the Congress.

A strong attempt will again be made to bring about changes in postal rates, also of much importance to the tobacco industry, probably along the lines of the bill which was among those snowed under in the Senate filibuster last spring, which would have reduced the rates on newspapers, magazines and third class mail, and provided for the collection upon delivery of the postal on business reply cards, restored the one-cent rate on private mailing cards, imposed a penalty for short-payment of postage on first class mail and readjusted the special delivery service, extending it to mail of other than the first class. Only the adoption of a conference report was necessary for the enactment of this legislation when the session ended, but it now will have to go through the entire legislative mill again as a new measure.

Important trade-mark legislation, under which American owners of trade-marks would be more adequately protected, not only from domestic infringements but from unauthorized use of their marks on foreign merchandise imported into this country, will be brought up again, as will the bill increasing fees for registration of copyright, the first step toward reorganization of the copyright office. The latter is of interest to business concerns which seek copyright protection for designs or for informative or advertising matter published by them.

Another attempt to secure misbranding legislation and price maintenance, the latter particularly of interest to the tobacco industry, is also expected, the latter being given impetus by the independent voluntary investigation into the whole question of price maintenance recently ordered by the Federal Trade Commission. The results of the commission's inquiry will be submitted to Congress in the form of a report, with recommendations as to the enactment of legislation, but it is probable that efforts will be made to secure the passage of a bill without waiting for the report, which probably will not be ready until the 1928-29 session.

A very important piece of business legislation which failed last session but will again be revived makes illegal the interstate transportation of stolen

(*Continued on Page 12*)

Belasco, Relating Advice to his famous actors about smoking, would tell you:

David Belasco
Dean of the
American Theatre

"The voice is to the actor what the chisel is to the sculptor. He must beware of dulling its qualities. Naturally I am vitally concerned about the voices of my players, so I always advise the one cigarette that I discovered many years ago that does not impair control of the subtlest vocal shadings or cause huskiness or harshness. I mean the 'Lucky Strike.' It is the player's best friend."

David Belasco

You, too, will find that Lucky Strikes are mild and mellow—the finest cigarettes you ever smoked, made of the finest Turkish and domestic tobaccos, properly aged and blended with great skill, *and* there is an extra process—"It's toasted"—no harshness, not a bit of bite.

"It's toasted"

No Throat Irritation - No Cough.

When in New York you are cordially invited to see how Lucky Strikes are made at our exhibit, corner Broadway and 45th Street.

RAMSDELL, UNITED VICE-PRESIDENT, DEAD

Raymond L. Ramsdell, vice-president of the United Cigar Stores Company, died on Thursday, November 3d, following an illness of three years' duration. He had recently gone to the Battle Creek Sanitarium for treatment.

Mr. Ramsdell entered the tobacco industry soon after leaving school as an independent tobacco store owner, and became associated with the United Cigar Stores Company about twenty-four years ago. He was particularly adapted to the judging of values and locations for additional United Cigar Stores, and at the time of the San Francisco earthquake he was stationed in that city, and displayed keen business judgment at that time by gathering material together and opening a United Store there before the conflagration had entirely subsided. He was advanced to a vice-presidency about ten years ago.

Funeral services were held on Saturday, November 5th, in the National Chapel, 140 East Fifty-seventh Street, New York City. Interment was made in Lowell, Mass., Mr. Ramsdell's birthplace.

He is survived by his widow and two daughters. He was sixty-eight years of age.

NEWFOUNDLAND TOBACCO IMPORTATIONS MUST BEAR CUSTOMS STAMPS

Regulations have been promulgated by the Newfoundland Government requiring importations of cut tobacco and cigarettes to have customs stamps attached to their immediate coverings before they can go into consumption. The stamps must be placed on the opening of the covering so that the contents may not be extracted without breaking the stamp. These stamps may be obtained from the customs department by the importer, who may send them to the factory or supplier to be affixed.

YORK COUNTY OCTOBER PRODUCTION

According to report of Deputy Internal Revenue Collector, there were 25,799,000 class A cigars produced in York County during the month of October. Class B production was 1,581,350; class C 3,031,040, and class D, which retail at more than fifteen cents each, 5400. Total production, all classes, was 30,416,790.

Collections were $51,598 for class A; $4744.05 for class B; $15,155.22 for C, and $567 for class D.

STORK BRINGS ADDITION TO DUYS FAMILY

On Sunday, October 30th, the stork visited the home of Henry M. Duys, of the firm of H. Duys & Company, Sumatra and Java leaf importers of New York City, and left a fine baby boy which has been named David Ford Duys. Mr. Duys is receiving the hearty congratulations of his many friends over the happy event.

SOUTH BEND MANUFACTURER FILES PETITION

Phillips Goetz, a cigar manufacturer of South Bend, Ind., has filed a petition in bankruptcy, listing his liabilities at $131,202.50 and assets of $600. A receiver could not be appointed at the time owing to the absence of Federal Judge Thomas W. Slick.

Mr. Goetz's failure is said to have been caused by the failure of other business houses in which Mr. Goetz was involved.

CONTEMPLATED CONSTRUCTION OF DUKE INTERESTS TOTAL $42,000,000

Construction projects contemplated by the Duke interests in the Piedmont section of the Carolinas, most of which will be undertaken within the next few months, represent a total expenditure of more than $42,000,000.

Included in the plans, which embrace the greatest building project ever undertaken by a single group of interests in the Carolinas, are: Second unit of Duke University, Durham, $10,000,000, work to be started without delay; Piedmont and Northern Railway expansion, $15,000,000, involved in a lease before the Interstate Commerce Commission; hydroelectric power plant, $6,000,000, location not disclosed; three steam-electric power plants, locations not announced, construction depending upon the outcome of Piedmont and Northern Railway extension case, to cost approximately $2,000,000.

JOSEPH W. ALSOP INCORPORATES

A certificate of incorporation for the firm of J. W. Alsop, Incorporated, has been filed with the Secretary of State in Connecticut. The certificate was signed by Joseph W. Alsop, who is president of the Connecticut Valley Tobacco Association; Francis W. Cope, and Barclay Robinson. The authorized capital stock is $100,000 divided into 1000 shares of 6 per cent. semi-annual cumulative preferred stock of $100 par value, and 1000 shares of common stock of no par value.

The corporation begins business with paid-in capital of $5000, and the certificate states the purpose of the corporation is to "Grow, pack, buy, sell and deal in leaf tobacco, and to operate and manage farms."

Mr. Cole is a member of the law firm of Robinson, Robinson & Cole, attorneys for the Connecticut Valley Tobacco Association. Barclay Robinson is also a member of the same firm.

LARRANAGA CIGAR IMPORT COMPANY

It is reported that the Larranaga Cigar Import Company is to be incorporated in the near future to act as a distributing organization of the newly formed Antilles Cigar Corporation.

S. M. Jackson-Jacobs, of 303 Fifth Avenue, New York City, is mentioned as president of the new corporation.

J. B. MOOS COMPANY MOVES

The J. B. Moos Company, of Cincinnati, Ohio, which has been located at 511 Sycamore Street for the past fifteen years, announce that they will move their offices about January 1st to the Dutenhofer Building, at 533 Sycamore Street, where they will occupy the entire first floor.

SUIT AGAINST UNITED DROPPED

Upon motion of Solicitor General Mitchell, the court dismissed a Government suit against the United Cigar Stores Company of America last week intended to determine the invested capital of the concern in 1917 for the purpose of computing excess profits tax.

V. VIVAUDOU INCOME

Report of V. Vivaudou, which is controlled by D. A. Schulte, shows profit for the nine months ending September 30, 1927, of $1,132,400, before Federal taxes, as compared with $1,145,949 for the same period of 1926.

California Redwood

Maintains Intimate Contact With Cigar Container Problems

With the introduction of California REDWOOD as a cigar box lumber, the Pacific Lumber Company immediately faced many problems peculiar to that industry. Its efforts to meet these problems have never ceased and it is today one of the most popular woods used in the fabrication of wooden cigar boxes.

The manufacturing methods in the wooden cigar box industry are undergoing changes. California REDWOOD is able to meet these changing conditions because it has continuously endeavored to improve its product to meet the severer demands of improved methods of fabricating and finishing wooden cigar boxes.

But regardless of the method of manufacture used by cigar box manufacturers, the Pacific Lumber Company continues to deliver to its customers a higher grade of cigar box lumber than ever before.

The Cigar Manufacturer who specifies California REDWOOD for his cigar containers knows that this wood is giving the utmost in satisfaction, and particularly lids that are uniformly straight and flat.

Cigar Manufacturers who contemplate ordering wooden cigar boxes made by the newer methods will be particularly interested in securing definite information regarding California REDWOOD. Either our Chicago or New York Offices will gladly send you details.

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OF ILLINOIS
REDWOOD
"TIME'S ONLY RIVAL"
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NEW YORK CITY
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The Largest Manufacturers and Distributors of California Redwood

News from Congress

(*Continued from Page 8*)

property. This bill is approved by the Department of Justice as a means of reducing commercial theft, and would operate along the lines of the Dyer law applying to the interstate transportation of stolen automobiles, which has been very successful.

Federal control of interstate motor truck and bus lines will be urged, with the possibility that some action may be taken subjecting such concerns to control similar to that exercised over the railroads by the Interstate Commerce Commission. There has been much complaint over the rates and irresponsibility of many of the hundreds of lines now in operation and a general demand for regulation. Along this line there may also be some discussion of regulation of interstate air lines, which now are carrying considerable express matter and which are subject to control by the Department of Commerce only as regards pilots and equipment, being free so far as rates and service are concerned.

The Department of Commerce is expected to seek funds for the further expansion of its various services, it being desired to open new offices abroad and to make a number of trade investigations in this country. The Post Office Department will back postal reform. There will be some discussion and criticism of the Treasury Department's plan for the issuance of smaller paper money. Some hundreds of bills dealing with business will be introduced, and a small percentage may be acted upon.

The coming session will be busy. It will have to work hard and fast if it is to adjourn early next summer, as planned, so that full attention can be given the campaign of 1928, which will culminate in the election of a President and Vice-President, an entire House of Representatives and one-third of the Senate. A good deal of less pressing business will go over until the next session, in December, 1928, but the tax bill, the appropriations and a number of special measures must be dealt with before the end of this session. Political expediency to a large degree will govern the legislation selected for enactment during the next few months.

Department of Commerce May Soon Start National Census of Distribution

The Bureau of the Budget in the near future will be asked by Secretary of Commerce Hoover for an appropriation with which the Census Bureau may carry out a national census of distribution, including that of tobacco products.

The decision to undertake the new census was reached following the making of test surveys in seventeen cities throughout the country, the results of which have proved to be of great value to business men. There has been a steady demand for surveys of other cities which were not included in the original list, and it is the belief of department officials that a national census would afford information of value, complementary to that secured in the census of manufactures.

There have also been numerous requests for commodity censuses, of which the domestic commerce division of the department has made a number. The division now has under consideration, it is understood, the desirability of making additional commodity surveys, for which Congress will be asked to provide funds during the coming session.

T. M. A. ISSUES BULLETIN ON HEARINGS ON TAX REVISION MEASURE

THE following bulletin, under date of November 11, has been received from the Tobacco Merchants Association enumerating the high lights brought out during the recent hearings before the Ways and Means Committee in Washington:

"In accordance with our usual practice, we are now issuing this initial Bulletin regarding the coming tax revision, and shall hereafter issue Tax Bulletins from time to time, reporting interesting developments in connection with the Tax Revision Measure, until the final enactment thereof.

"The public hearings on the proposed Tax Revision Measure before the Ways and Means Committee were closed yesterday (November 10th), and at this time it will be interesting to note the recommendations of the Treasury Department, which may be summarized as follows:

"1. A reduction of the rate of tax on corporate income from 13½ to 12 per cent. It is estimated that such a change will result in a loss in revenue of approximately $135,000,000.

"2. Amending those provisions of the law that apply to the tax on corporate income so as to permit corporations with net income of $25,000 or less, and with not more than ten stockholders, to file returns and pay the tax as partnerships at their option. It is estimated that such an amendment will result in a loss of from $30,000,000 to $35,000,000 in revenue.

"3. A readjustment of the rates applicable to individual incomes that fall in the so-called intermediate brackets, affecting incomes of from $16,000 to $90,000. It is estimtaed that such a change will result in a loss in revenue of approximately $50,000,000.

"4. Repeal of the estate tax, resulting in a revenue reduction of $7,000,000.

(The estimate of $7,000,000 seems to have been criticized as too low, but the Treasury Department appears to have substantiated the correctness of the amount.)

"5. Exemption from taxation of the income derived from American bankers acceptances held by foreign central banks of issue.

"The insistent demands made for the repeal of the automobile tax and the several other excise taxes, imposed during the war and still in force, has received such wide publicity that it seems unnecessary to make any extended reference thereto. However, it is interesting to know that the Treasury Department is opposed to the repeal of any of these taxes, and what is of particular interest to the tobacco industry are Secretary Mellon's reasons for opposing these tax levies and his comments on the tobacco taxes, comparing the tax burden carried by tobacco users with those borne by people paying the automobile and other excise taxes. Thus, the Secretary said:

" 'We have eliminated most of our excise taxes. There remain for revenue purposes the excise tax on tobacco and automobile sales, the admission tax and a few stamp taxes. All of these should be retained in the interest of a well-balanced tax system. I have not seen it suggested that the excise tax on tobacco should be reduced, but when we consider the burden borne by the users of tobacco, an article which is likewise of the semi-luxury type—though many would classify it as a necessity—the 3 per cent. automobile sales tax

(*Continued on Page 14*)

PRICE MAINTENANCE LEGISLATION GAINS VALUABLE SUPPORT

IN A bulletin addressed to the trade and consumer organizations which advocate Federal legislation against the unfair manipulation of retail prices on trade-marked goods, Edmond A. Whittier, secretary-treasurer of the American Fair Trade Association, announced today that this movement had recently gained a powerful ally in the National Association of Manufacturers.

"Those who favor such a law," says Mr. Whittier, "have contended from the first that its chief benefits will come to the individual consumer and the independent retailer. A recent survey by the Bureau of Foreign and Domestic Commerce, of the Department of Commerce, shows that of all the nations in the world America and China stand practically alone in denying to producers the right to stipulate by contract the prices at which their branded, trade-marked goods shall be resold, of which American business men were deprived by a decision of the United States Supreme Court—a decision that Mr. Justice Brandeis, then a member of the Boston Bar, characterized at the time as 'inadvertent and unmindful of the economic facts.'

"The best proof that this is not a selfish movement engineered by the big producers of the country—as certain opponents have charged—is the fact that although the attempt to obtain such legislation began some years ago, the National Association of Manufacturers, representing many of the largest and most conservative manufacturing interests in the country, has withheld its formal endorsement until this year. At its recent annual convention in Chattanooga, Tenn., the National Association of Manufacturers unanimously adopted the following resolution:

" 'That the grower, packer, maker manufacturer, or publisher of any commodity bearing the trade-mark, brand or name of the producer or owner of such commodity should have the legal right to contract with his distributors concerning the resale price of his product or commodity.'

"This means that the producing interests are now lined up solidly with the distributors who have been working to bring about this merchandising reform since 1913. It means that the resale price protection bill to be introduced in Congress next month by Senator Capper, of Kansas, and Representative Kelly, of Pennsylvania, will have strong support from all parts of the country. All the consumer organizations, which have officially declared themselves on this question, have favored this proposition.

"The Pure Food Law, one of our wisest and most beneficial statutes, regarding it as a whole, was achieved only after twenty-four years of almost continuous work. Legislation to protect against unfair and uneconomic price manipulation has passed through a similar process. Each year has seen a definite advance in the education of public and official opinion.

"The average American business man has reached such a stage of puzzlement and exasperation in regard to his legal rights in protecting his trade-mark and advertising good will—the Federal Trade Commission because of diametrically conflicting court decisions, has so frankly admitted doubt as to the law—that the demand upon Congress to do something at its next session has become almost irresistible. Those who have believed that relief from this situation might come from the courts, and that legal interpretation of present statutes would work out the problem, have met so many disappointments that they now realize that a Federal statute is the only solution.

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CIGAR

UNION TOBACCO COMPANY ACQUIRES RIGHTS TO BRANDS OF THE WILLS COMPANY

ACCORDING to a statement made by G. J. Whelan, president of the Union Tobacco Company, that company has acquired the rights to the cigarette brands for the United States, of the brands manufactured by W. H. and H. O. Wills Tobacco Company, of London, England.

LIGGETT & MYERS DIVIDEND

A quarterly dividend of seventy-five cents has been declared by the board of directors of the Liggett & Myers Tobacco Company on the Common A Stock of the company and seventy-five cents also on the Common B. The dividends are payable December 1st to stockholders of record November 15th.

T. M. A. BULLETIN

(*Continued from Page 12*)

appears insignificant in character. Because this 3 per cent. is levied upon the factory, or wholesale price, which is much smaller than the retail price, the automobile tax amounts to but 2 cents for every dollar paid by the ultimate consumer. Contrast this with the fact that for every dollar spent by our citizens for the articles enumerated, there is a tax required of 2 to 5 cents on cigars, 9 cents on theatre and other admissions, 20 cents on playing cards, from 4 to 22 cents on chewing and smoking tobacco, and from 17 to 40 cents on cigarettes.

"'For the fiscal year 1927 the tobacco taxes yielded $376,170,205.04, as compared with $66,437,881.32 from automobiles. The use of tobacco in its various forms is widespread, and the Federal tax on tobacco no doubt affects a greater number of our citizens than does any other class of tax. The man who smokes a nickel cigar now pays one-fifth of one cent in tax to the Government. This is at a rate double that upon automobiles. The man who smokes an eight-cent cigar pays a tax of three-tenths of one cent to the Government on every cigar that he smokes. Out of every 15 cents paid for a package of twenty cigarettes, 6 cents or 40 per cent. of the total retail cost, is paid to the Government. Chewing and smoking tobacco is now taxed at the rate of 18 cents per pound. During the fiscal year 1927 it accounted for $65,070,195.26. That is, chewing and smoking tobacco alone produced practically as much tax as all of the automobiles sold that year in the United States.'

"It is, of course, impossible at this early stage of the proceeding, to make any forecast as to what the Ways and Means Committee may finally recommend. The Treasury Department insists that the tax reduction should be limited to about $225,000,000, while close observers of the situation believe that the reduction will ultimately amount to over $300,000,000, and in fact, in some circles, it is believed that it may reach the $350,000,000 mark.

"As the Congress is not to convene until next month, the proceedings of the Ways and Means Committee at this time are merely preliminary, it being the desire of the Committee to have the Revenue Bill ready for introduction as soon as the Congress convenes, so that it may be possible to enact it before March 15th, when tax reports are due."

TOBACCO MERCHANTS ASSOCIATION OF THE U. S.

Classified Column

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GENERAL ALL AROUND EXPERIENCED FACTORY MAN desires position. Thoroughly experienced on all makes of automatic machinery. Samuel Switkin, 6114 Delancey St., Philadelphia, Pa.

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JOB LOT CIGARS WANTED. ANY QUANTITY, ANY condition; wormy or dry. Send samples with lowest price and quantity and style of packing. J. B. Cigar Co., 35 South Third St., Philadelphia, Pa.

The Tobacco World

Established 1881

VOLUME 47 NOVEMBER 15, 1927 No. 22

TOBACCO WORLD CORPORATION
Publishers
Hobart Bishop Hankins, President and Treasurer
Gerald B. Hankins, Secretary

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A VERY large part of any cigar salesman's success depends upon the smoker's confidence in his judgment. And real judgment on cigars is posible only through personal knowledge.

It takes a little effort to become thoroughly posted on cigars. But once you acquire that knowledge and add to it a little of courtesy and of diplomacy you will find your customers relying more and more on your judgment. You will find in many cases, the fact that knowing cigars and being able to talk intelligently about them will so impress the customer that he will let you select his cigars for him. More than that his confidence in you will bring him back again and again with the feeling of assurance that you will unerringly select just the right cigar. No true cigar man can fail to appreciate such a compliment and he will redouble his efforts to please that customer every time and further will continue to study the cigar business with a view of rendering that kind of service to every customer of his store, especially new customers.

This is the basis of the fine art of cigar salesmanship that invariably leads to bigger cigar business, for if the smoker trusts you it is a comparatively easy matter for you to convince him of the advantage and convenience of buying cigars by the box. And the same art will enable you to make cigar smokers of men who were never cigar smokers before.

Doing this entails no misrepresentation on your part for there is a distinct gain to the customer in buying by the box. In many instances the price is lower, and in all instances cigars kept in their original packing until used assures greater uniformity of quality and right condition.

To make a cigar smoker out of a smoker who does not use cigars is the highest peak of salesmanship and its advantage is too obvious to require explanation. There is no smoke like a good cigar.—*United Shield.*

130,000 CIGAR-MAKERS LOCKED OUT IN GERMANY

Yesterday 130,000 cigar-makers were locked out in Germany as a result of a wage dispute which started when tobacco sorters struck for more pay a short time ago. The manufacturers being unable to continue without the sorters closed their shops and an additional 70,000 workers were thrown out of work.

Following this action, the workers' union retaliated with a demand for a 15 per cent. increase in wages for all classes of workers, and the manufacturers immediately gave notice of a general lockout throughout Germany, effective yesterday.

MAN MAKES 17,000,000 CIGARS

It is estimated that John C. Thudium, of Brookfield, Mo., who has been a cigar-maker for sixty-three years, has made in that time about 17,000,000 cigars.

Thudium was born in Germany and came to this country when he was thirteen years old. He is now eighty-three and still puts in his eight hours per day.

READING CIGAR OUTPUT UP

Over 7,000,000 five-cent cigars were produced in the Berks-Lebanon cigar manufacturing district during the month of October according to reports of the Revenue Bureau. The five to eight cent cigar held second place with approximately 3,000,000 produced.

Something to Sell

BAYUK cigars have a real, honest-to-goodness selling point in ***ripe tobacco.*** When you recommend one to a customer, you can pack the whole explanation of its goodness into six short words "Because it's made from ***ripe tobacco.***"

Faded, ***over***-ripe leaves tend to make a cigar flat and colorless. Bayuk never uses them. The green, ***under***-ripe leaves usually make hot, bitter smoking. Bayuk never uses them, either. But the leaves in the center of the tobacco plant . . . Ah! . . . rich, mellow, fragrant, mild. These are the leaves that Bayuk selects, and carefully cures, and always uses.

Ripe tobacco means something more than just ***tobacco.*** It means satisfied customers, customers who will repeat. That is why Bayuk cigars are easy to sell. Bayuk cigars bring customers back for more.

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Schedule of Rates for Trade-Mark Services Effective April 1, 1916.

Registration,	(see Note A),	$5.00
Search,	(see Note B),	1.00
Transfer,		2.00
Duplicate Certificate,		2.00

Note A—An allowance of $2 will be made to members of the Tobacco Merchants' Association on each registration.

Note B—If a report on a search of a title necessitates the reporting of more than ten (10) titles, but less than twenty-one (21), an additional charge of One Dollar ($1.00) will be made. If it necessitates the reporting of more than twenty (20) titles, but less than thirty-one (31), an additional charge of Two Dollars ($2.00) will be made and so an additional charge of One Dollar ($1.00) will be made for every ten (10) additional titles necessarily reported.

REGISTRATIONS

UNCLE BUD:—45,097. For twist and smoking tobacco only. October 10, 1927. Kentucky Tobacco Co., Louisville, Ky.

PICOBAC:—45,098. For all tobacco products. November 1, 1927. British-American Tobacco Co., Ltd., New York, N. Y.

TRANS-AVIATE:—45,099. For all tobacco products. November 3, 1927. The Moehle Litho. Co., Inc., Brooklyn, N. Y.

TRANSFERS

SHEBOYGAN:—15,103 (Tobacco World). For cigars. Registered April 12, 1906, by Seneca Cigar Co., Reading, Pa. Transferred to Richard F. Rehr, Reading, Pa., October 8, 1927.

SUTTON PLACE:—45,068 (Tobacco Merchants Association). For all tobacco products. Registered September 15, 1927, by Nic. Althaus Co., New York, N. Y. Transferred to Goldwater & Martin, New York, N. Y., October 31, 1927.

PARK CENTRAL HOTEL:—45,100 (Tobacco Merchants Association). For all tobacco products. Registered March 24, 1927, by George Schlegel, Inc., New York, N. Y. Through mesne transfers acquired by Lanklen Corp., New York, N. Y., and re-transferred to Mi-Ador Cigar Co., New York, N. Y., October 29, 1927.

CORRECTED PUBLICATION

GERDA:—12,302 (Tobacco Record). For cigars. Registered by Louis C. Wagner & Co., New York, N. Y., December 29, 1892. Through mesne transfers acquired by A. E. Wallick, York, Pa., and re-transferred to Heyman & Berkowitz, New York, N. Y., September 1, 1927.

N. C. L. T. A. TAX REDUCTION

(Continued from page 4)

"Ever since the first internal revenue tax law was framed, tobacco, and especially cigars, have been compelled to bear an enormous burden which frequently has exceeded the revenue point. This was particularly true during the war period when the tax on cigars was increased practically 100 per cent. The effect of the heavy burden which our industry has borne for many years is graphically demonstrated by statistics which show clearly that for a quarter of a century there has been no material increase in the output of cigars.

"In connection with the last revision of the internal revenue laws, Congress in its wisdom saw fit to relieve the burden of our industry of a large part of the war impost, but while the tax on cigars was reduced the levy on corporate incomes was increased. The net result has been a very small gain in cigar production, and it is an interesting and important fact that today cigar manufacturers throughout the country are operating on a much closer margin of profit than the average industry. We are confident that a reduction in the corporate income tax would have a highly beneficial effect upon our entire trade, including both cigar leaf packers and cigar manufacturers.

"The reduction in corporate income tax could not fail to be of advantage to two important classes of general taxpayers, namely, the many thousands of growers of cigar leaf tobacco whose prosperity depends upon the success of the leaf packer and cigar manufacturer, and the millions of smokers whom the producers would be able to supply a more acceptable cigar. It is the history of our industry that whenever our tax burdens have been lightened in any degree the benefits have been shared by the producers of our raw material and the consumers of our finished product.

"An important consideration, which in our opinion should receive due attention at the hands of Congress, is the fact that in any manufacturing industry the lightening of the tax burden invariably results in increased prosperity, so that frequently, although the rate of tax may be reduced, the total revenue derived by the Government may actually be increased. It goes without saying that it is greatly to the advantage of the Government that industrial corporations should prosper, and we are firmly of the opinion that if the corporate income tax rate is cut from 13½ to 10 per cent. the net revenues from this source will not be proportionately reduced but in the course of a few years may be substantially increased. Taxation has always constituted so large a factor in the figuring of our costs that any reduction is certain to be reflected in the expansion of business and consequently in an actual increase in our ability to pay.

"While we would especially stress these considerations which apply particularly to our trade, we would also like to emphasize the fact that corporation earnings paid out in dividends to stockholders are subject to double taxation. First in the hands of the corporations the 13½ per cent. and again in the hands of stockholders, according to the surtax liability. The existing high rate imposes an unfair burden upon the small stockholder. The majority of those paying individual income taxes are assessed at the minimum normal rate of 1½ per cent., according to official statistics, yet this large class of taxpayers is assessed at the rate of 13½ per cent. on all income received from corporations in the form of dividends. It will therefore be seen that there is a differential of no less than 12 per cent. contributed by taxpayers who are stockholders in corporations as compared with individuals operating an unincorporated business. This glaring discrimination, according to governmental statistics, affects adversely more than two million taxpayers of small or moderate means who constitute a majority of those making Federal income tax returns. These figures are very conservative, as they are based upon the tax returns of 1925 since when individual returns have been reduced and more liberal exemptions granted while the corporate income tax rate has been substantially increased.

National Cigar Leaf Tobacco Association."

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Brand
FIGHTING BOB
Western Agent, H. L. JUDELL & CO.
334 Sacramento Street, San Francisco

EL ORIENTE
Factory No. A-4-7
Brands
FIGHTING BOB
CLAY MONTAGUE
Eastern Agent, LYON, COWDREY & WILSON
17 Battery Place, New York

LA MARIA CRISTINA
Factory No. A-4-20
Brands
MARIA CRISTINA AMIRALA
LA CALIDAD LA MEROLA
MANILA PLANTERS
Agent, HENRY W. PEABODY & CO.
17 State Street, New York
64 Pine Street, San Francisco

LA MINERVA
Factory No. A-4-42
Brands
LA MINERVA LA ATHENA
REPUTACION FIDELIS
WATT & CO. FLOR DE CAWAYAN
Agent, HENRY W. PEABODY & CO.
64 Pine Street, San Francisco
17 State Street, New York

LA PRUEBA
Factory No. A-4-87
Brands
LA PRUEBA LA CORREGIDORA
LAS PRIMAS LUIS ESPOY
PRINCESSA DE ILAGAN
Western Agent, HENRY W. PEABODY & CO.
64 Pine Street, San Francisco

LA PRUEBA
Factory No. A-4-87
Brands
LA PRUEBA FOREMOST
LA CORREGIDORA ATTONA
Eastern Agent, HORACE R. KELLY & CO., INC.
.29 Fulton Street, New York

LA INSULAR
Factory No. A-4-3
Brand
PONGEE
Agent, M. F. D. SCANLAN
Wayne, Pa.

LA FLOR DE INTAL
Factory No. A-4-193
Brands
MAGALLANES PUNTACIMA
LA FLOR DE INTAL
Eastern Agent, SIDNEY J. FREEMAN & SONS
73 Warren Street, New York

LA FLOR DE INTAL
Factory No. A-4-193
Brands
LA FLOR DE INTAL
LA FLOR DE LAVINAB
LA FLOR DE CARITAN
LA FLOR DE ASINGA
Western Agent, HENRY W. PEABODY & CO.
64 Pine Street, San Francisco

KATUBUSAN
Factory No. A-4-297
Brand
KATUBUSAN
501 Claval, Manila, P. I.

LA YEBANA
Factory No. A-4-331
Brands
LA YEBANA
U. S. Branch Office, A. M. MacLEOD
163 Second Street, San Francisco

LA YEBANA
Factory No. A-4-331
Brands
CRANES IMPORTED
MANILA BLUNTS
MANILA STUBS
Agent, HOUSE OF CRANE
Indianapolis, Indiana

LA EMPERATRIZ
Factory No. A-4-395
Brands
LA EMPERATRIZ
FLOR DE LUZON
Agent, EDWARD JEUTHER
Successor, H. OTTENBERG
146 Front Street, New York

LA CONCHITA
Factory No. A-4-451
Brand
LA CONCHITA
931 Juan Luna, Manila, P. I.

LA LUNETA
Factory No. A-4-484
Brands
VAMP LA FRANCES
LA LUNETA
Owners, PHILIPPINE TOBACCO CO.
253 Broadway, New York
327 North Ave. 61, Los Angeles, Cal.

PERLA DE FILIPINAS
Factory No. A-4-516
Brands
KELLY'S IMPORTED H. R. K.
MANILA DE LUXE LA MESA
IMPORTED GEORGE IV
LA PERLA DE FILIPINAS
NON PLUS ULTRA
Agent, HORACE R. KELLY & CO., INC.
229 Fulton Street, New York

LA TRINIDAD
Factory No. A-4-618
Brands
ENTONA EL PRESO
Agent, COHN BROS. CIGAR CO., INC.
325 W. Madison Street, Chicago

MERITAS
Factory No. A-4-647
Brand
MERITAS
Agent, MERITAS COMMERCIAL CO.
11 Water Street, New York
874 Walnut Street, Alameda, Calif.

HELENA
Factory No. A-4-649
Brands
REYNALDO TIONA
KNOWLEDGE
Owners, S. FRIEDER & SONS CO.
S. E. Cor. Third & Main Streets, Cincinnati
413 E. 34th Street, New York

LA COMMERCIAL
Factory No. A-4-671
Brand
LA COMMERCIAL
Malabon, Rizal, P. I.

MANILA CIGARS ARE HAND MADE, LONG FILLED

Philippine Tobacco is Mild and Burns Perfectly

DECEMBER 1, 1927

VOLUME 47 No. 23

THE TOBACCO WORLD

From 'Vegas' Rich in MILD Tobacco

Nature gives you no better tobacco than the leaf grown in America's island possession, Porto Rico.

Its soil supplies the body and aroma, the mildness and free-burning distinction, those qualities that are required for the protection of a truly enjoyable cigar. Human enterprise and genius now mold these qualities to the exacting taste of American smokers.

Some years back, it was Nature—unaided—that created the astonishing demand for Porto Rican tobacco. In our days, up-to-date scientific methods employed in the seeding, planting, harvesting and curing processes, and the extraordinary manual care given to the "vegas" or plantations, have helped to establish this particular type of leaf as INEVITABLE for the MILD cigars now foremost in popularity.

To select Porto Rican tobacco for your cigars means not only to give to your product this desirable mildness, but to produce it most economically, since you can import the leaf duty-free.

Make a test with Porto Rican tobacco and your cigars will soon meet with popular favor.

The Government of Porto Rico, as a protection for all buyers of its genuine native tobacco, requires that a Guarantee Stamp be affixed to all tobacco or tobacco products originating in Porto Rico. Look for these stamps in all your purchases.

GOVERNMENT OF PORTO RICO

TOBACCO GUARANTEE AGENCY

1457 BROADWAY *F. LINARES, Agent* NEW YORK, N. Y.

PUBLISHED ON THE 1ST AND 15TH OF EACH MONTH AT 236 CHESTNUT ST., PHILA., PA.

ARE YOUR CIGARS UNDER A HANDICAP IN THE DEALER'S STORE?

Cigar smokers are busy men. They haven't the time nor inclination to ask about and examine cigars standing on end in a container, or packed in cartons where the color, shape and size cannot be seen.

As a result, cigars packed in containers which are substitutes for wood are at a disadvantage. Smokers buy the cigars in WOODEN BOXES more readily because the whole length, size, shape and color can be seen—instantly!

After all nothing satisfies like a good cigar

The Best Cigars Are Packed in WOODEN BOXES

Volume 47

THE TOBACCO WORLD

Established 1881

Number 23

A SEMI-MONTHLY

For the Retail and Wholesale Cigar and Tobacco Trade

$2.00 a Year — PHILADELPHIA, DECEMBER 1, 1927 — Foreign $3.50

20,000,000 "OLD GOLDS" A DAY

ACCORDING to the "Wall Street Journal," sales of the P. Lorillard Company's "Old Gold" cigarette is now approximately 20,000,000 a day, or 6,000,000,000 yearly, while in the month of July sales were only about 12,000,000 a day.

"Some idea of what this production means is afforded by comparison with the estimated total production of about 98 billion cigarettes in the United States this year. One brand sells over 100,000,000 daily while two others run over 75,000,000.

"Expenses of introducing its new brand make it certain Lorillard will show smaller earnings this year than in 1926 when net income was $4,117,197 after charges and Federal taxes or $2.58 a share on 1,286,647 shares of $25 par common stock after preferred dividends. Earnings in 1925 were $5,641,431 or $3.77 a common share and followed several years of declining profits. The dividend was omitted last June. It seems improbable that earnings can justify resumption of common dividends in the next year and a half.

"Lorillard is making heavy appropriations for advertising Old Gold and if the precedent in cigarette history is followed operations on the brand this year will result in a loss. This is logical in view of tobacco men. Results of sales of Lorillard's other brands of cigarettes, cigars and tobacco may show total profits as high as 50 per cent. of 1926 earnings. It will probably be six months at least before it can be stated with certainty whether Old Gold is a success. It may take another year or two before the brand is able to return any substantial profits to the company. Growth has been distinctly encouraging and sales have grown steadily rather than sensationally."

IMPORTS OF SMALL LOTS OF CIGARS FROM CUBA ADVOCATED

President Coolidge is again being urged to support legislation at the next session of Congress to allow the shipment of small quantities of cigars to this country from Cuba so that the Cuban manufacturers may take advantage of the parcel post to sell small lots direct to the consumer in this country.

The request was presented to President Coolidge recently by Oscar K. Davis, Secretary of the National Foreign Trade Council, and S. C. Mead, of the Merchants Association of New York City.

The life of the Retail Tobacconist is getting to be "just one thing after another."

FRANCISCO GARCIA PASSES AWAY

FRANCISCO GARCIA, former head of the clear Havana cigar firm of F. Garcia and Brothers, of Tampa, died at his home in Brooklyn recently, after a long period of ill health.

Mr. Garcia started in the tobacco industry as a cigar maker and gradually worked his way upward until he became the owner of the firm, whose cigars have been nationally known for many years.

About two years ago Mr. Garcia retired from active participation in the cigar manufacturing industry and the firm of F. Garcia and Brothers, passed into the hands of his three nephews who will continue the business as heretofore.

He was seventy years of age at the time of his death, and is survived by his widow and four daughters.

NEW HOLLINGSWORTH SHOP OPEN TODAY

The third retail cigar stand in the Hollingsworth chain in New York City is being opened for business today at 6 Wall Street, with every assurance of success. The new stand is next to the First National Bank Building and is one of the largest and finest retail cigar outlets in that city.

The stand will be under the direct management of Sam Kleinman, who was manager of the Stearn Company store at 35 Wall Street, for some time, and he will be assisted by six clerks who also have had wide experience in high class retail cigar stores in the city.

Nothing has been spared to make this store attractive to the high class trade which it is expected to serve, and an ample stock of high grade merchandise will be carried at all times. A humidor capable of holding one million cigars has been installed in the basement where the stock will be kept in absolutely first-class condition at all times.

A. T. COMPANY GETS TAX REFUND

According to rumors going the rounds in Washington, D. C., it is understood that the American Tobacco Company has been paid between $2,500,000 and $3,000,000 by the Federal Government as a refund of taxes. This represents a little more than one-half of the amount of the claims which the American Tobacco Company has against the Government, and it is assumed that this paves the way for an early cleaning up of the balance.

Retailers' windows are beginning to take on that Christmassy appearance, and stocks are ample to take care of anticipated needs for the holiday trade, which is expected to be the best in many years.

MANILA NOTES

C. A. BOND, Philippine tobacco agent, returned recently from a trip to the Pacific Coast. He states that he found the Manila business making progress at every point where a standard Manila brand has been stabilized. The trade is in better condition than at any time since 1920. The quantity may be less but the uniform quality is far better than ever before. Despite all competition and the return of the nickel cigar to the American market, Manilas have shown their strength to resist competition backed by free deals and tremendous advertising. There is more interest in Manila brands at present than at any times during the past eighteen months.

Strenuous efforts are being made at Manila to induce the manufacturers to use cigar-making machines. It is doubtful, however, if any progress will be made along these lines. Manila is well supplied with expert cigar makers, and factories are reluctant to invest the necessary capital to install machines or to change from the successful methods of the past. The slogan, "hand-made," is something to be reckoned with in the United States.

The cigar leaf market is showing more interest in Philippine tobacco than they have in some years. Inquiries for Philippine fillers booked and stripped are numerous and sales of considerable quantities are reported in various places. The 1926 and 1927 crops in the Cagayan Valley produced a large quantity of first-class tobacco. Manila factories are well supplied and there is a certain excess that may be exported profitably.

Billboards advertising "Isabela Royal" cigars are now placed along the railway approaches to New York City. The design is very attractive and they are sure to help the sale of the brand in this particular territory. The boards are 10'x50'. An Isabela plantation scene is used as an "eye-catcher." The Highway Advertising Company are handling this business for the Gral de Tabacos de Filipinas.

S. Frieder & Sons are using newspaper space extensively in certain Middle Western territories to call attention to the "Reynaldo" brand of cigars. The copy is effective and the owners of the brand report a good increase in sales wherever the advertising is being run. "Reynaldo Bankers," in foil, is an attractive shape. The package is up-to-date, and the cigar has quality.

Exports from Manila have shown a very satisfactory increase over the corresponding months of last year. Exports were considerably behind until July 1st, due to the falling off in the demand for the cheap grades of Manila cigars.

E. M. Elam, the dean of Manila cigar salesmen, is calling on his trade friends in the interest of "La Minerva," "the cigar that made Manila famous."

SAMUEL ROSEMAN KILLED IN ACCIDENT

SAMUEL A. ROSEMAN, a wealthy leaf tobacco dealer, of Red Lion, Pa., was killed in an automobile accident near Yorkshire on Wednesday, November 16.

Accompanied by J. Thomas Gammill, a business associate of the firm of Roseman Brothers, Mr. Roseman started in his car early in the morning for Lancaster to buy a lot of tobacco, and as they approached a railroad crossing another automobile suddenly loomed ahead of them in the fog and a collision occurred despite the efforts of the drivers to swerve their cars so as to clear each other. The occupants of both cars were thrown out and the cars wrecked.

Mr. Roseman suffered a fractured skull and several broken ribs and died on the way to the York hospital.

Funeral services were held on Saturday, November 19th, from his late residence, 116 West High Street, Red Lion, the Rev. Edward C. Basom, pastor of St. Paul's Evangelical Church, officiating.

Mr. Roseman was fifty-five years of age, and leaves a widow and one daughter, two brothers and a sister. He was a retiring member of the Red Lion Borough Council, a director of the Red Lion First National Bank, Red Lion Milling Company, Red Lion Carton Company, Consumers Cigar Box Company, and was interested in a number of other Red Lion enterprises.

P. & T. EARNINGS INCREASE

Park & Tilford, Inc., reports for the third quarter of 1927 net earnings of $228,959, before reserves, equal to $1.14 a share on 200,000 shares, compared with $24,812 or 12 cents a share for the corresponding period of last year. For the first nine months the company earned a net of $488,260 or $2.44 a share against $202,394 or $1.01 a share for the same period in 1926. Third quarter earnings alone were larger than those for the first nine months of last year.

A SANTAELLA RETURNS TO TAMPA

A. Santaella, who has been spending some time in New York City, following his return from Europe, where he spent the summer with his wife and daughters, has returned to Tampa, where he will remain for the balance of the winter months. Meanwhile, the manufacture and sale of "Optimos" has been showing a steady increase throughout the country.

DEMUTH TO OPEN CHICAGO OFFICE

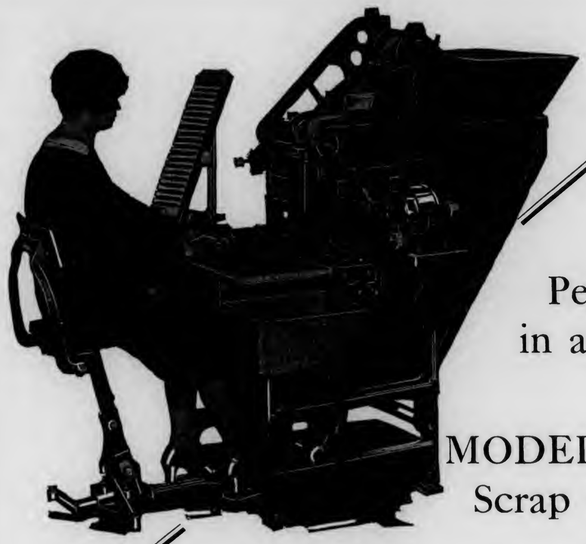
The firm of William Demuth & Company, world famous manufacturers of the Milano pipes, will open a branch office in Chicago shortly after the first of the year.

William Hanauer, who has represented the William Demuth Company, in the Middle West for a number of years will be in charge of the office, which will be located at 173 West Madison Street.

MARK BLOOM VICTIM OF HEART ATTACK

Mark Bloom, president of the Central Cigar Company, of Newark, N. J., died suddenly on November 17th, following a heart attack.

He was a Mason, an Elk and a member of the Newark Tobacco Salesmen's Association. He was forty-eight years old, and is survived by his widow and one son.



3600 to 4500

Perfect Scrap Cigars in an eight hour day!

The MODEL L UNIVERSAL Scrap Bunch Machine

THIS rapid Scrap Bunch Machine offers you the opportunity to make scrap cigars at a much lower cost and with a larger margin of profit. In an 8 hour day it will produce with ease and efficiency from *3600* to *4500* perfect, free-smoking Scrap Cigars.

Figure for yourself on this basis the increase in production, savings in labor, and larger revenue that you can make by using this superior machine.

The Model L Universal has been developed and perfected until it completely eliminates every objection of cigar manufacturers to scrap bunch machines. It makes *any size bunch, straight or shaped—and either right or left hand bunches.* It works all kinds and conditions of scrap and is so made that any large pieces, nails or foreign matter cannot clog it.

Let us prove to you its profit-making possibilities in your factory under your own supervision.

10 Features of Advantage of the Model L Universal

1. Handles straight or shaped work equally well.
2. Makes right or left hand bunches without changing machine.
3. Uniform size, shape and weight of bunches assured.
4. A very substantial saving in labor and binder costs.
5. Handles large size or mixed cut scrap of unequal sizes, also shredded or threshed scrap.
6. Damp or dry tobacco handled with equally good results.
7. Low cost of upkeep; does not easily get out of order.
8. The easily adjustable weighing scale meets all requirements as to changes in sizes and weather conditions.
9. Fluffy filler because the tobacco is lifted from a hopper — a decided improvement over the gravity method of feeding.
10. Automatically removes foreign substances from the tobacco such as thread, feathers, etc.

Universal Tobacco Machine Co.

40 EAST 34TH STREET
NEW YORK, N. Y.
Factory: NEWARK, N. J.

Write for illustrated folder and further information.

$850

Price of Model L Universal complete with Folding Chair, Drive Equipment and 1/6 H. P. motor F. O. B. Newark, N. J., U. S. A.
Convenient time payment terms

PHILADELPHIA.

CONGRESS EARNINGS GAIN

REPORT of the Congress Cigar Company, Incorporated, for the month of October, 1927, after Federal taxes, show net profit of $428,924, an increase of $179,770 over the same period last year, and equivalent to $1.22 a share on the capital stock, as compared with seventy-one cents a share for the same period of 1926. Gross sales for the month totaled $2,440,522, an increase of $462,996.

Net profit for the first ten months of 1927 was $2,373,786, an increase of $630,323 over 1926 and equivalent to $6.78 a share on the outstanding stock. Earnings for the same period of last year were equivalent to $4.98 a share.

A regular quarterly dividend of $1 has been declared, payable January 2, 1928, to stockholders of record December 15th, and an extra preferred dividend of twenty-five cents a share has also been declared payable January 2, to stockholders of record December 15th.

CUT RATE CIGARETTES PLACE BOYS IN PREDICAMENT

Last week two youthful merchants who launched themselves in the tobacco business on the streets of Camden, N. J., using a soap-box for a counter and humidor, attracted the attention of the police on account of the extreme cut prices of their merchandise and after due consideration in the minds of the minions of the law they were "picked up" and escorted to the waiting room of the police station, where they were accused of robbing Murphy Brothers' cigar store at Second and Market Streets a few hours before.

Popular brands of cigarettes were sold at a nickel a pack and for a short time a price war seemed imminent.

The boys, who were thirteen and fourteen years old, are believed to have hidden in the store before closing time and made way with their plunder after the place was closed for the night and everyone had left the premises, as there was no evidence of forcible entry.

Cigar factories here have experienced one of the biggest seasons of holiday orders that it has been their pleasure to receive for some time, and production has been pushed to the limit for some time. However, the worst is now over and they are just beginning to catch their "second wind."

GREENHALT LEAVES G. H. P.

CHARLES M. GREENHALT, who has been a member of the sales force of the G. H. P. Cigar Company has resigned his position with that company to become associated with Perfect Food, Inc., of Lansdale, Pa., as vice-president and director of sales in that Company.

Mr. Greenhalt has been associated with the cigar industry in this territory for a great many years and has made many loyal friends in the trade who are wishing him every success in his new position.

NOVOTNY OPENS STORE HERE

Proprietors of Novotny's Smoke Shop, located at 1409 Broadway, New York City, have opened a wholesale store in Philadelphia and will cater to the club and hotel trade, where unusual brands are in demand.

The offices of the new Novotny branch is located at 26 Hilton Road, in Chestnut Hill, and the "Philosopher" brand of cigarettes and smoking tobacco is being featured with pleasing results.

CONGRESS WINDOW POSTER

A Christmas window poster is being distributed to the retail trade by the Congress Cigar Company. The poster is four feet long and one foot wide and features a facsimile of their Christmas packing of the "La Palina" in the usual Christmas colors. It is a very attractive poster and no difficulty should be experienced in placing it in the dealers' windows.

J. J. ROGERS RETURNS

John J. Rogers, who has been on a trip to the Pacific Coast visiting the distributors of "Cinco," has returned to his desk at 932 Market Street, and states that he found the volume of sales steadily increasing for his brand in that territory.

Abe Caro was a recent visitor here conferring with Yahn & McDonnell Cigars, distributors of the "Optimo" in this territory. He was accompanied on his visit by Mrs. Caro.

The Caruso Cigar Company, of Philadelphia, has been incorporated for $10,000 by Samuel Zechter, 1105 South Street.

Camel

The cigarette that knows how to "be itself"

There is no "pose" about Camel. It's just a good honest cigarette—the best ever—and it doesn't try to be anything else.

If all cigarettes were as good as Camel you wouldn't hear anything about special treatments to make cigarettes good for the throat. Nothing takes the place of choice tobaccos.

© 1927, R. J. Reynolds Tobacco Company, Winston-Salem, N. C.

NEWS FROM CONGRESS AND FEDERAL DEPARTMENTS

FROM OUR WASHINGTON BUREAU 622 ALBEE BUILDING

CO-OPERATION with business is now the keynote of the Federal Trade Commission's policy, it is pointed out in the annual report of that body to Congress, just made public. New conceptions of the part the commission occupies in the commercial life of the nation have come into practice recently, it is declared, and in the fiscal year ended June 30, last, they resulted in far-reaching development.

"The newer policies have principally to do with the idea of self-regulation in business and industry," the report states, "and it has been possible to progress in these directions without overstepping the bounds of the commission's powers as laid down by law. 'Helping business to help itself' wherever and whenever it can be done consistently without prejudice to the best interests of the public as a whole is the principle of this new policy."

The three features of the commission's new policy are the calling of trade practice conferences for wholesale elimination of trade abuses, the holding of informal hearings before complaints are issued, and the settlement of minor cases by stipulation. It is believed that these plans will materially reduce the number of cases which it is necessary to bring up for formal trial.

During the year, the report discloses, nine complaints were issued against manufacturers of cigars charging them with the use of unfair methods of competition by representing and branding cigars, of domestic manufacture and which contain no, or in minor part only, Cuban or Habana tobacco, by the use of such brand names or terms as "Havana Brown," "Hoyo de Cuba," "Havana," "Mild Havana," "Mild Havana Cigar," "Havana Cadet," "Rose-O-Cuba," "Havana Darts," "Havana Sweets," "Havana Fruit," "Havana Velvet," and "Spana-Cuba."

It was charged that the use of such terms has the capacity and tendency to mislead and deceive the public into buying such cigars in the erroneous belief that they are composed wholly, and, in some instances, in greater part, of Cuban or Habana tobacco.

Secretary Mellon Suggests Reduction in Corporation Tax

Reduction of the corporate income tax from 13½ to 12 per cent. and amendment of those provisions of the revenue law applying to the tax on such income so as to permit corporations with net incomes of $25,000 or less and with not more than ten stockholders to file returns and pay the tax as partnerships at their option, was recommended to the House Committee on Ways and Means October 31 by Secretary of the Treasury Mellon at the opening of the hearings on the new tax bill which will be submitted to Congress in December.

The Treasury head also recommended reductions of approximately $50,000,000 by readjustment of the intermediate surtax brackets and the repeal of the Federal estate tax, but suggested the retention of the automobile and remaining excise taxes.

The total reduction in the country's tax bill, under his proposals, would be approximately $225,000,000, and this figure, he warned the committee, should in no event be exceeded.

Secretary Mellon's recommendations were predicated on an estimated surplus, exclusive of extraordinary revenue items, of $127,000,000 in the fiscal year 1928 and $199,000,000 in 1929. The estimated total surplus, including extraordinary revenue items, will amount to $455,000,000 in the current fiscal year and $274,000,000 in 1929.

"In estimating the amount which we can safely reduce the tax revenues in 1928 and 1929, the actual surplus figures are the important ones," he told the committee. "But looking to the future, it is essential that Congress should take into consideration the temporary character of some of our existing resources.

"The factor which definitely determines the extent to which we can reduce taxes is the 1929 surplus. Assuming that a tax revision bill becomes law prior to March 15 next, the reductions will only affect the revenue for the last six months of 1928. That is to say, tax reductions will be only 50 per cent. effective during the present fiscal year. They will, however, apply to the full twelve months in 1929. Threfore, even leaving out of consideration the fact that the 1928 surplus largely exceeds the prospective surplus for 1929, a reduction in revenue which would be fully justified if the present year were considered alone would almost certainty produce a substantial deficit in the fiscal year 1929."

Discussing the proposed cut in the corporation tax, Mr. Mellon pointed out that business conducted under the corporate form is today overtaxed as compared with individual business enterprises and partnerships, "a condition which spells particular hardship to the small corporations with a limited net income and to the stockholder with limited means, whether he be a stockholder in a large or small corporation." No relief has been afforded corporations since the enactment of the 1921 revenue law, although other classes of taxpayers have since been favored, and "the time has come to revise the corporation tax rates downward."

Permission to report as partnerships would save close corporations with incomes not exceeding $25,000

(Continued on page 18)

PIEDMONT
THE Quality CIGARETTE

A TASTE YOU'LL LIKE JUST TRY 'EM!

LIGGETT & MYERS TOBACCO CO.

BETTER BUSINESS OUTLOOK

ACCORDING to the National Bank of Commerce in New York, better business is in sight. There are unmistakable signs that the readjustments which have been under way for some months and which have been reflected in a rather dull situation are about finished, and that from now on a gradual increase of industrial and commercial activities may be expected.

This statement is made with full recognition of the fact that business opinion in many lines is at present far from cheerful. That this should be so is not surprising, for various aspects of the situation leave much to be desired. There is considerable unemployment in important industrial centers. Automobile output has been curtailed further and retail sales of cars are not seasonally satisfactory. The tire manufacturers and accessories and parts makers, of course, have felt the effects of the low rate of automobile output.

The cotton and wool textile industries report less satisfactory conditions than a few weeks ago. Orders for cotton textiles, which were greatly stimulated in the late summer and early autumn by advancing cotton, have fallen off for many classes of goods, while the woolen and worsted manufacture has felt the effects of the warm, open autumn. Chain-store and mail-order sales are exceeding those of last year, but department-store trade thus far has fallen below that of the autumn of 1926 in dollar values, in some measure because of delayed arrival of cold weather.

Just at the moment, however, when recognition has become general that the last few months have been a period of mild recession in business, clear indications are appearing that an upturn is imminent. Steel orders are increasing. The undertone of the copper industry is better than it has been for a long time, partly as a result of excellent export demand. The bituminous coal strike has ended in most States. High October contracts and the steady volume of orders for structural steel point clearly to maintenance of construction at high levels. The new Ford car is not yet in the dealer's hands, but its appearance should not be much longer delayed and the result will certainly be a release of pent-up demand.

The latest estimates for cotton and corn are for larger crops than earlier conditions had indicated, but not for outturns great enough to destroy by price decline the cash realizations agriculture has hoped for and felt assurance of in the cotton and corn belts. Whether or not holiday trade is as good as it was in 1926, it cannot fail to be in large volume.

While no sudden business boom is in sight, betterment, beginning as it should in the basic industries, will proceed gradually and probably slowly until the New Year is well under way. Readjustments in lines which have enjoyed active business while steel and automobiles were losing ground may for a time even appear to offset gains. But the trend is clearly toward prosperity in 1928.

NEW WHOLESALER FOR NEW HAVEN

The Mutual Tobacco Company, of New Haven, Conn., has filed papers of incorporation at Hartford, stating as the purpose of the company that they will do a wholesale and retail tobacco business.

Authorized capital is $50,000, divided into 2000 shares of $25 each. Five thousand dollars is already paid in. Incorporators are Joseph Morris, Henry Morris and Dorothy Drabkin, all of New Haven.

200 COLLATERAL HEIRS OF DUKE ESTATE FOUND

WHEN James B. Duke died some time ago, it was found his will contained a clause leaving $2,000,000 to collateral heirs, and the executors immediately started a search to discover the names and whereabouts of these heirs.

The search has taken four years and over two hundred heirs have been discovered in thirty-eight States of the Union and nine foreign countries. Many of these heirs are practically poverty stricken, and Mr. Duke never knew of their existence.

The largest share to be divided under the $2,000,000 clause is $11,976 and the smallest is $1235.

Old-fashioned family Bibles furnished the starting point of the search, and through it, a country school teacher in Minnesota discovered that her brother, who she thought had died, was a timekeeper on a Cuban banana plantation. They will each receive approximately $6000.

FIVE LARGE MANUFACTURERS SHOW AVERAGE GAIN IN INCOME OF 32 PER CENT.

According to figures compiled by Ernst and Ernst, accountants, reported earnings of five large cigar manufacturers show a combined increase of 32.68 per cent. for the nine months ended September 30, 1927, as compared with the same period of last year, as follows:

	Net Profit Nine Months 1927	*Percentage Increase*
Bayuk Cigars, Inc.	$966,357	45.00%
Consolidated Cigar Corp.	2,029,777	33.17
Congress Cigar Co., Inc.	1,944,861	30.16
Otto Eisenlohr & Bros., Inc.	218,847	29.13*
General Cigar Co., Inc.	2,353,936	40.99
Average increase		32.68%

*Decrease.

Note: Where the figures published are before certain charges, they have been so included.

FRENCH TO RETAIN TOBACCO MONOPOLY

According to a decree published by the French Government last week, credit of thirty, sixty and ninety days will be allowed tobacco venders in France in the future.

The decree is interpreted as the first move of the French Government to retain the tobacco monopoly instead of giving it to a private company on contract. Heretofore tobacco retailers in France appointed by the Government have been required to pay C. O. D. on the weekly deliveries from the State warehouss.

American and British tobaccos are given the shortest credit terms in order to take into account the fluctuation of exchange.

CLAUDE TURNER HAS A SON

Claude E. Turner, of the Preferred Havana Tobacco Company is receiving the congratulations of his many friends over the birth of a son on Thursday, November 17th.

The young man has been named C. Earl Turner.

INTERNATIONAL CIGAR MACHINERY DIVIDEND

The International Cigar Machinery Company has declared an extra dividend of fifty cents a share on the common stock of the company, payable December 15th to stockholders of record December 1st.

Belasco, Relating Advice
to his famous actors about smoking, would tell you:

David Belasco
Dean of the
American Theatre

"The voice is to the actor what the chisel is to the sculptor. He must beware of dulling its qualities. Naturally I am vitally concerned about the voices of my players, so I always advise the one cigarette that I discovered many years ago that does not impair control of the subtlest vocal shadings or cause huskiness or harshness. I mean the 'Lucky Strike.' It is the player's best friend."

David Belasco

You, too, will find that Lucky Strikes are mild and mellow—the finest cigarettes you ever smoked, made of the finest Turkish and domestic tobaccos, properly aged and blended with great skill, *and* there is an extra process—"It's toasted"—no harshness, not a bit of bite.

"It's toasted"

No Throat Irritation - No Cough.

When in New York you are cordially invited to see how Lucky Strikes are made at our exhibit, corner Broadway and 45th Street.

BROOKLYN DEALERS TO HOLD MASS MEETING

BROOKLYN retail cigar dealers have been invited to attend a mass meeting to be held on November 29th, at the Lenruth Hall, Waverly and Myrtle Avenues, Brooklyn, when plans will be discussed for combatting the cut price situation brought about by the grocery chain stores stocking cigarettes at cut prices.

The meeting is called under the direction of the Kings County Cigar and Stationery Corporation, a co-operative organization composed of approximately five hundred Brooklyn retailers. Five thousand circulars have been printed and distributed inviting a large attendance and it is believed some good plan for combating the chain grocery situation will be formulated. If the meeting is a success, it is probable more meetings of a similar nature will be held from time to time.

It is beginning to look as though the grocery chain had stirred up a hornets' nest and they may have to run for cover.

GEORGE WASHINGTON—A TOBACCO PLANTER

George Washington was a scholar and experimentalist in tobacco culture, to which he largely devoted his vast estates before he became Father of His Country.

Interesting letters in which he described his difficulties with this fickle crop have been brought to light by Rupert Hughes, in the second volume of his exhaustive biography "George Washington, the Patriot and the Rebel," which has just been published by William Morrow & Company.

In a letter to his English agent, who had complained of short weights in Washington's shipments, he gave a dire account of "one of the most severe droughts in these parts that ever was known and without a speedy interposition of Providence we shall not make one ounce of tobacco this year."

He defended himself against the short-weight charge in language that showed how thoroughly acquainted he was with methods of handling his crop:

"I perceive you bring the shortness of some of the bundles of tobacco shipped in the Bland to account for the lowness of the price. That some of the tobacco was small, I shall not undertake to dispute; but at the same time I must observe that it was clean and neatly handled, which I apprehended would have rendered the other objection of very little weight. As to stemming my tobacco, in the manner you recommend, I would readily do it, if the returns would be equivalent to the trouble, and loss of the stem; and of this I shall be a tolerable judge, as I am at no small pains this year to try the quality with the advantages and disadvantages of different kinds of tobaccos, and shall at the same time find out the difference between a hogshead of leaf and a hogshead of stemmed tobacco. By comparing then the loss of the one with the extra price of the other, I shall be able to determine which is the best to pursue, and follow that method which promises the most certain advantages."

Westley Pike, sales manager for Bobrow Brothers, manufacturers of the "Bold," "Topic," and "La Tosella" cigars, has returned from a recent trip to New York City where he visited the distributors of his firm's brands and found business breaking all records for that territory.

READERS RELIEVE NERVOUS TENSION OF CIGAR-MAKERS IN HARLEM

THE art of cigar-making is not one that stimulates intellectual activity and it becomes purely a mechanical operation after a little experience students of the situation hit upon the plan of having "reading hours" instituted, which has proven highly satisfactory.

The practice was first introduced in the factories of Cuba and Porto Rico. Educated and intellgent readers were selected to sit at some point in the quiet room each day and read books, newspapers and magazines to the workers, usually for one hour in the morning and one hour in the afternoon, thus giving an opportunity to have both the morning and afternoon editions of the newspapers read to the workers.

There are more than 8000 Spanish-speaking residents in Harlem who gain their livelihood in cigar factories, and in one factory on West Ninety-sixth Street, the reading hours begins at 10.30 in the morning and again at 1.30 in the afternoon.

Preference is given to the reading of educational works, particularly to those with a historical or geographical significance. At the present the History of the French Revolution is being read.

According to the reader in this factory, practically all of the workers there speak and read English but prefer to have the news read to them in Spanish.

The reader is paid by the hour, directly by the workers themselves, each of whom contribute a small sum each week for the service. The work-room is organized into a sort of a reading club with a president who calls for silence by tapping a bell by his side as the reading is about to begin and again taps the bell when the reading-hour is finished.

YORK COUNTY CIGAR MEN PROMINENT IN POLITICS

At the recent general election two cigar manufacturers were honored in Red Lion, Pa., by being elected members of the Borough Council. Arthur Ziegler, of the Arthur Perry Cigar Company, and J. W. Kelly, of the Kelly Cigar Company, were the men so honored. Kelly is a Republican and Ziegler is a Democrat.

J. Henry Stump, a cigar maker, was also elected Mayor of Reading on the Socialist ticket. Mr. Stump has announced that he will spurn the excessive emoluments of his office in the form of fees estimated at $20,000 a year and will accept only $6000, including the nominal salary of $500. Thus in his four years of office he will turn back to the community approximately $56,000.

YORK COUNTY BANQUET DECEMBER 15

The annual banquet of the York County Cigar Manufacturers' Association will be held on Thursday evening, December 15th, at 6.30 P. M., in the new Y. M. C. A. Building at Newberry and Philadelphia Streets, York, Pa., and the usual large attendance is expected.

As usual, nothing is being spared to make this affair the best ever, and many prominent speakers have been engaged for the entertainment of the guests.

PARK & TILFORD EARNINGS

Profit of Park & Tilford, Incorporated, for the nine months ending September 30, 1927, was $488,260, after charges but before depreciation and Federal taxes, against $202,304 in the first nine months of 1926.

THE AMERICAN "INVASION"

In the light of history, it is perhaps natural that there should have been quite a lot of excitement caused by the acquisition of a block of shares in J. Wix & Sons, Ltd., by American interests, for it was in just such a way that the great Ogden business was captured early in the century, and our first and only "tobacco war" launched. The circumstances, however, are totally different. There is apparently nothing but bombastic intended. The plans of the President of the American Tobacco Company, who has been sojourning in Paris for some little time, have been well known over here, and the news of his acquisition of the Wix shares caused no surprise.

The facts are that Mr. J. Wix, the head of the "Kensitas" firm, desiring to take things easier at a somewhat advanced age, disposed of a block of his shares to the company already referred to. His sons continue to fill the same administrative position as heretofore, Mr. A. Wix as managing director and Mr. M. Wix as factory manager, each with a seat on the board. News of the transaction quickly spread, and, following on the dispersal, through the demise of the owners, of two large personalties, each mainly consisting of tobacco shares, advantage was quickly taken of it by the "bears," there was talk of a "tobacco war," and tobacco shares went down with a run.

Very properly, and with commendable promptitude, the Imperial Tobacco Company issued a reassuring statement, which had an instant effect. "We do not," they stated, "regard the reported purchase by an American company of an interest in the business of J. Wix and Sons, Ltd., as the commencement of a 'tobacco war.' The market in this country is and always has been a competitive one."

On the Stock Exchange the idea of an extensive price-cutting war between the big British and American companies is regarded as unlikely, in view of the immense financial strength of the leading British tobacco concerns.—*Tobacco World, London.*

TOBACCO CROP LESS THAN LAST YEAR

According to the United States Department of Agriculture, tobacco yields this year are averaging less per acre than last in most all of the important producing areas, the average yield per acre this year being 745.8 pounds as compared with 787 pounds for last year.

As a result of this low yield per acre, combined with generally reduced acreage also, stocks of air-cured, dark-fired and cigar types of leaf will be greatly reduced. However, bright flue cured has expanded in acreage to meet the constantly increasing foreign and domestic demand, and yield and quality of this crop is excellent.

Production of cigar tobacco has fallen considerably below consumption for the last year and burdensome stocks of old leaf in some types have been considerably reduced, and indications point to a possible shortage of serviceable grades of cigar leaf before the 1928 crop becomes available.

Total production of all types of cigar tobacco is estimated at 136,462,000 pounds as compared with approximately 145,000,000 pounds in 1926. Production of cigar types in the northern cigar leaf districts is estimated at only 66 per cent. of consumption.

POSTMASTER
CIGAR

Rapid Fire-Sales and Turnover

2 for 5¢

It pays to display them

P. Lorillard Co., 119 W. 40th St., New York

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CHARLES J. EISENLOHR, Philadelphia, Pa.	Ex-President
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Headquarters, 341 Madison Ave., New York City

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SAMUEL WASSERMAN	Vice-President
ARTHUR WERNER, 51 Chambers St., New York City	Secretary and Treasurer

WISCONSIN DEPARTMENT ISSUES BULLETIN

THE Wisconsin State Department of Markets has just issued a bulletin under date of October 1, 1927, entitled, "Tobacco Marketing in Wisconsin."

This pamphlet sets forth a history of tobacco in this country, and particularly in the State of Wisconsin, giving many facts with which the ordinary laymen in the tobacco industry are not familiar, and states: "There is no crop grown to any considerable extent in the United States which requires the intensive cultivation and hard labor that is necessary in the culture of tobacco. The cost of producing tobacco as compared with the cost of producing other crops is very high."

The bulletin contains much interesting data and statistics relating to the cigar and tobacco industry and copies may be obtained by addressing the State of Wisconsin Department of Markets, at Madison, Wis.

TOBACCO COMPRISES 25 PER CENT. OF EXPORTS TO CHINA

At a luncheon of the Philadelphia Export Club of the Philadelphia Association of Credit Men, held in the Princeton Club on Monday, the distribution of exports from the United States to China was explained to the members by Arthur Evans, Assistant Commercial Attache at Peking, and it was learned that tobacco comprises 25 per cent. of these exports.

Mr. Evans stated that China will pay a premium of about 5 per cent. for quality, but usually when the figures rise new sources of supply are sought. The fluctuating purchasing power of China he attributed to the silver monetary basis maintained in that country.

The difficulty experienced in increasing sales in China he believed was due to the taxation under conflicting treaty arrangements and the disturbances in the transportation systems.

Approximately only 7000 miles of railroads are in operation in China, the remaining facilities being wheelbarrows and waterways.

LOSE NOSE SHOOTING CIGARETTES

On Monday, Robert Hackney, city detective, of New Orleans, La., and Eads Blocker, a salesman, both reputed to be expert marksmen, entered into a little wager as to who was the better, and decided to establish the fact by shooting cigarettes from each other's mouths.

Hackney shot six cigarettes from between Blocker's lips, but when it became Blocker's turn he flicked three from Hackney's mouth and the third bullet went through the detective's nose.

Hackney was declared the winner of the contest and awarded the wager, which was a new hat.

SCHULCO COMPANY EARNINGS

Schulco Company, Incorporated, a subsidiary of the Schulte Retail Stores Corporation, reports gross income for the nine months ending September 30th, of $791,250, and profit, after miscellaneous expenses, interest on first mortgages and depreciation of buildings owned, of $373,180, applicable to interest on its outstanding 6½ per cent. mortgage sinking fund gold bonds.

SELF-LIGHTING CIGARETTE

ACCORDING to an announcement from Atlantic City, N. J., John W. Leon, of 126 North Princeton Avenue, Ventnor, a second-year student at Columbia University, has invented a self-lighting device for cigarettes which is odorless and tasteless.

A tiny paper tab is inserted in one end of the cigarette and when this tab is pulled out a flame results and the cigarette is lighted. Representatives of several tobacco companies who have examined the device said it was a success.

ADDITIONAL STAMP TAXES FOR HONDURAS IMPORTS

A special session of the Honduran Congress approved on October 5th a new stamp-tax law designed to liquidate the internal debt of Honduras. The new law has not yet been officially published but will become operative thirty days after its publication in the *Gaceta Official*.

Under the terms of the new measure the following commodities will be subject to the payment of the following specified stamp taxes (expressed in Honduran pesos):

Imported cigarettes, per package or carton of twenty or less, .02; imported cigars, each .02, and imported leaf tobacco, per pound, .10.

Tobacco, chewing or cut, regardless of origin, per ounce, .02.

THE CIGAR TRADE.

In view of the approach of the Christmas trade our thoughts travel more particularly than at other periods to the cigar trade, and we are inclined to wonder why it is the smokers of today do not appear to relish a good cigar as did the smokers of bygone days.

We are strongly inclined to the view that the cause for the decline in cigar smoking is to a large extent due to the apathy of the cigar merchants themselves. They do not advertise with the same enthusiasm as the cigarette, tobacco and pipe manufacturers. The Great War, as we all know, did much to establish the cigarette in its present pre-eminence.

There is no reason, however, why the cigar trade should not be very materially increased if the manufacturers would display more grit and enterprise in the matter of advertising and watch the trend of affairs in the United States where the tendency appears to be in the direction of popularising brands of small cigars. Irish tobacconists used to do a large trade, especially in the large cities and towns, in cigars. In view of the coming festive season the manufacturers and the retailers should co-operate in endeavouring to increase this branch of the trade.—*Irish Tob. Trade Journal.*

HEAVY RAIN IN PORTO RICO

Unusually heavy rains in Porto Rico recently have damaged tobacco seed beds and some of the fields so that a decrease in tobacco acreage is now expected. The resulting floods have also damaged the sugar cane to some extent.

According to reports, there have been no important transactions recently reducing the surplus stocks of tobacco on hand there.

CIGAR MANUFACTURER DEMANDS UNIFORM TAX RATE OF $3 ON CIGARS

AT THE closing hours of the public hearings before the Ways and Means Committee, Mr. Leopold Powell of New York, a cigar manufacturer, appeared, and, *speaking only for himself* as he frankly admitted, urged that the cigar tax be made uniform at the rate of $3 per thousand, on all cigars alike. The main part of his testimony is as follows:

"Mr. Powell: I want to go back to the original point where we were before the war, when it was $3 per thousand. Before that cut to $3 per thousand, when it was $6, it was reduced down. It was reduced to $3 in 1884.

Mr. Chindblom: Do you not think we did pretty well in the last bill?

Mr. Powell: You may think you did, but I do not think so. You still have a classification that is backing up fraud.

Mr. Chindblom: Tell us just how the fraud operates.

Mr. Powell: I can make 1000 cigars to sell for $35 that cost me $30. Then I can sell them for $100 or $150. It simply depends on what sort of revenue stamps I put on. The Government backs it up. It absolutely backs it up, because when I say the tax is paid on those cigars, I can sell them for that price.

Mr. Hawley: How long do you suppose you could sell a 3½-cent cigar for 15 cents?

Mr. Powell: Down on Broadway, New York, two years ago, I wrote a letter about it. I walked into a place where they were selling cigars that way right along, every day in the week.

Mr. Chindblom: They were selling what?

Mr. Powell: They were selling nickel cigars at the rate of 20 cents. I stated that in my brief the last time here. I stated that in a letter that I wrote.

Mr. Chindblom: Somebody on Broadway was selling 5-cent cigars for 20 cents?

Mr. Powell: Yes, sir; and they were backed by the revenue stamps.

Mr. Chindblom: And their patrons did not know that they were getting nickel cigars?

Mr. Powell: When they brought them up they simply handed them out. They deliberately did that. They said, "The revenue on these cigars is paid to sell for 20 cents and upward." That transaction was at Forty-ninth and Broadway.

Mr. Chindblom: And in order to remedy that, we must cut it down?

Mr. Powell: You do not need to cut down the revenue. That is another matter. This is a question of the classification. If he pays the revenue of $15 per thousand on cigars let him sell them. Let his dealer be able to say that the cigars are worth the money. Let a man's reputation bear out his merchandise.

Mr. Garner: What proportion of the cigar people in the United States are such crooks as those you spoke of, who were doing business at Forty-ninth and Broadway, in New York?

Mr. Powell: I will tell you something: The cigar manufacturers, as a rule, are responsible for these things.

Mr. Garner: Do you say the manufacturers are largely responsible for such performances as those you say occurred at Forty-ninth and Broadway?

Mr. Powell: Yes, sir.

(*Continued on page 17*)

WAITT & BOND

Blackstone

CIGAR

Extremely Mild

100% Havana Filler

"BEST OF THE BEST"

OPTIMO CIGARS

Manufactured by **A. SANTAELLA & CO.**

Office, 1181 Broadway, New York City

FACTORIES: Tampa and Key West, Florida

LA PALINA

CIGAR

CIGARS GAIN IN OCTOBER

THE following comparative data of tax-paid products indicated by monthly sales of stamps are obtained from the statement of Internal Revenue collections for the month of October, 1927, and are issued by the bureau. (Figures for October, 1927, are subject to revision until published in the annual report):

Products	*October, 1926*	*October, 1927*
Cigars (large):		
Class A .....No.	278,597,495	312,197,420
Class B .....No.	92,704,493	75,938,573
Class C .....No.	270,471,356	275,778,528
Class D .....No.	17,835,115	19,226,203
Class E .....No.	4,888,164	5,780,479
Total	664,496,623	688,921,203
Cigars (small) .....No.	41,845,600	34,964,213
Cigarettes (large) .....No.	1,291,861	1,059,511
Cigarettes (small) ....No.	8,060,676,667	8,552,397,090
Snuff, manufactured ..lbs.	2,759,805	3,519,962
Tobacco, manufactured.lbs.	31,971,097	30,472,467

NOTE: The above statement does not include tax-paid products from Porto Rico and the Philippine Islands. This information is shown in supplemental statement.

Supplemental Statement

Tax-paid products from Porto Rico for the month of October:

Products	*October, 1926*	*October, 1927*
Cigars (large):		
Class A .....No.	12,780,700	11,909,940
Class B .....No.	774,050	566,350
Class C .....No.	2,600,150	2,856,310
Class D .....No.	7,900	10,000
Class E .....No.	.....	1,000
Total	16,162,800	15,343,600
Cigars (small) .....No.	2,000,000	500,000
Cigarettes (large) .....No.	400,000	450,000
Cigarettes (small) .....No.	45,000	24,400

Tax-paid products from the Philippine Islands for the month of October:

Products	*October, 1926*	*October, 1927*
Cigars (large):		
Class A .....No.	18,194,105	18,641,925
Class B .....No.	265,573	257,383
Class C .....No.	207,846	40,866
Class D .....No.	1,006	1,226
Class E .....No.	800	.....
Total	18,669,330	18,941,400
Cigarettes (large) .....No.	100	5,000
Cigarettes (small) ....No.	503,720	130,920
Tobacco, manufactured .lbs.	72	44

NOTE: Quantities of tax-paid products shown in above statement are indicated by stamp sales for the month.

Supplement to the October Statement of Internal Revenue Collections

Objects of Taxation	*October, 1926*	*October, 1927*
Tobacco manufactures:		
Cigars .....$	2,511,563.46	$ 2,576,134.12
Cigarettes	24,192,849.76	25,665,248.51
Snuff	537,070.78	633,618.18
Tobacco, chewing and smoking	5,715,316.45	5,485,903.71

UNITED STATES CIVIL SERVICE EXAMINATION

THE United States Civil Service Commission announces the following open competitive examination:

Junior Warehouse Examiner (Tobacco)

Applications for junior warehouse examiner (tobacco) must be on file with the Civil Service Commission at Washington, D. C., not later than December 30. The date for assembling of competitors will be stated on their admission cards and will be about ten days after the close of receipt of applications.

The examination is to fill vacancies in the Bureau of Agricultural Economics, Department of Agriculture, for duty in Washington, D. C., or in the field, and in positions requiring similar qualifications.

The salary ranges from $1860 to $2400 a year. For appointment in Washington, D. C., the entrance salary will be at the minimum rate of the range stated; appointments in the Field Service will be made at any rate within the salary range, varying with the conditions obtaining at the headquarters where the vacancy occurs. A probationary period of six months is required; advancement after that depends upon individual efficiency, increased usefulness, and the occurrence of vacancies in higher positions.

The duties will be to assist the inspection of warehouses to determine their suitability for the storage of agricultural products, particularly tobacco; to assist in the determination of capacities of warehouses and amounts of stocks therein; and to perform other miscellaneous duties in connection with the administration of the United States Warehouse Act, including the preparation of reports. In the inspection of warehouses it will be necessary to analyze financial statements and to prepare clear and concise reports.

Full information may be obtained from the United States Civil Service Commission at Washington, D. C., or the secretary of the United States civil service board of examiners at the postoffice or customshouse in any city.

CIGARETTE CAUSES COURT TO ADJOURN IN TEARS

The police court of Elizabeth, N. J., adjourned just before noon one day last week in tears, and a strict search was ordered to find the broken tear bomb which caused the interruption of justice. After a careful search of the courtroom, under the benches, behind the radiators and every other place where a tear bomb might have been hidden, someone suddenly remembered that a salesman of tear bombs had been a visitor that morning and had generously passed out many cigarettes to the various policemen. One of the gift cigarettes was finally located and upon investigation it was found that a small quantity of the tear-bomb powder had been carefully concealed in it—and the mystery was solved.

IMPERIAL TOBACCO DIVIDEND

Directors of the Imperial Tobacco Company of Canada, Limited, London, have declared a final dividend of 2 per cent., and an interim dividend of 1½ per cent., both payable December 30, 1927.

AMERICAN MACHINE AND FOUNDRY DIVIDEND

Directors of the American Machine and Foundry Company have declared a dividend of $1 a share on the common stock of the company, payable December 15th to stockholders of record December 1st.

RETAILERS IN JERSEY CITY STOCKING GROCERIES

TOBACCO retailers in Jersey City have hit upon a plan to combat the chain grocery stores which have added cigarettes at cut prices to their grocery stock, and they are now carrying such staple articles of food as sugar, coffee, tea and others in their stores at cut prices.

According to I. Frankel, secretary of the Jersey City Cigar, Stationery and Newsdealers' Association, the plan is working out very satisfactorily, although it has been in operation only a very short time.

If a customer inquires of the tobacconist why he is stocking groceries it gives him a chance to explain that the chain grocery is stocking cigarettes at cut prices and that he is only acting in self-defense.

UNITED BUYS CORNER AT SIXTIETH AND MARKET

The corner property at Sixtieth and Market Streets has recently been purchased by the United Cigar Stores Company from Harry Green for $165,000, or at the rate of $8,250 a front foot. The building is three stories high and fronts twenty feet on Market Street and eighty feet on Sixtieth Street.

The United Cigar Stores Company leased the building from Mastbaum Brothers and Fleisher in 1919, making extensive alterations and improvements at that time, but the location has proven so valuable that the United recently decided to purchase the corner outright, although their lease still had a few years to run.

UNIFORM TAX RATE

(*Continued from Page 15*)

Mr. Garner: What percentage of the cigar manufacturers indulge in that practice, in your judgment?

Mr. Powell: I cannot tell you that.

Mr. Garner: You are a manufacturer of cigars?

Mr. Powell: Yes, sir.

Mr. Garner: In your judgment, what percentage of the manufacturers indulge in such practices as you have spoken of?

Mr. Powell: To my mind, the whole B classification is not worth anything.

Mr. Garner: Do you follow the practice you spoke of here of paying a high tax on a cheap cigar, and selling it as a high-grade cigar?

Mr. Powell: I say it should not be done.

Mr. Garner: Do you do it?

Mr. Powell: No, sir.

Mr. Garner: In your judgment, what percentage of the manufacturers indulge in that practice?

Mr. Powell: I cannot tell you. I pay a revenue that almost reaches 11 per cent.

Mr. Hawley: Does that conclude your statement?

Mr. Powell: That is all I have to say.

Mr. Chindblom: You are a manufacturer of cigars yourself?

Mr. Powell: Yes, sir.

Mr. Chindblom: You do not represent any organization?

Mr. Powell: No, sir; I am here for Leopold Powell himself."

It seems hardly necessary to comment on this statement, states the Tobacco Merchants Association. Nor is it necessary for us to assure the trade that the T. M. A. is giving the matter all the attention that it merits. We may add that it is entirely safe to assume that there will not be any revision of the cigar tax rates at the coming session.

Classified Column

The rate for this column is three cents (3c.) a word, with a minimum charge of seventy-five cents (75c.) payable strictly in advance.

JOBBERS WANTED

SALESMEN CALLING ON CIGAR, DRUG AND DEPARTMENT STORES. Beautiful cigarette chests and humidors. Brand new. Sells on sight. Big Commissions. Act quick. Motto Guild, 5712 Armitage, Chicago, Ill.

SITUATION WANTED

SUPERINTENDENT—LONG SERVICE WITH BIG COMPANY who make successful cigars. Would like to hear from good company or firm. Practical cigarmaker. Hand work, suction or fresh-work machines. Address Box 511, "The Tobacco World."

GENERAL ALL AROUND EXPERIENCED FACTORY MAN desires position. Thoroughly experienced on all makes of automatic machinery. Address Box 512, "The Tobacco World."

WANTED TO BUY

JOB LOT CIGARS WANTED. ANY QUANTITY, ANY condition; wormy or dry. Send samples with lowest price and quantity and style of packing. J. B. Cigar Co., 35 South Third St., Philadelphia, Pa.

The Tobacco World

Established 1881

VOLUME 47 DECEMBER 1, 1927 No. 23

TOBACCO WORLD CORPORATION
Publishers
Hobart Bishop Hankins, President and Treasurer
Gerald B. Hankins, Secretary

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Entered as second-class mail matter, December 22, 1909, at the Post Office, Philadelphia, Pa., under the Act of March 3, 1879.

PRICE: United States, Canada, Cuba and Philippine Islands, $2.00 a year. Foreign, $3.50.

OUR HIGH-GRADE NON-EVAPORATING
CIGAR FLAVORS
Make tobacco mellow and smooth in character and impart a most palatable flavor
FLAVORS FOR SMOKING and CHEWING TOBACCO
Write for List of Flavors for Special Brands
BETUN, AROMATIZER, BOX FLAVORS, PASTE SWEETENERS
FRIES & BRO., 92 Reade Street, New York

Tobacco Merchants' Association Registration Bureau, 341 Madison Ave. NEW YORK CITY

Schedule of Rates for Trade-Mark Services Effective April 1, 1916.

Registration,	(see Note A),	$5.00
Search,	(see Note B),	1.00
Transfer,		2.00
Duplicate Certificate,		2.00

Note A—An allowance of $2 will be made to members of the Tobacco Merchants' Association on each registration.

Note B—If a report on a search of a title necessitates the reporting of more than ten (10) titles, but less than twenty-one (21), an additional charge of One Dollar ($1.00) will be made. If it necessitates the reporting of more than twenty (20) titles, but less than thirty-one (31), an additional charge of Two Dollars ($2.00) will be made and so an additional charge of One Dollar ($1.00) will be made for every ten (10) additional titles necessarily reported.

REGISTRATIONS

VILLA LOBOS:—45,103. For cigars. October 31, 1927. J. F. Spink, Philadelphia Pa.

FLOR DE KEITH:—45,104. For cigars. November 7, 1927. Brodie-White Tobacco Company, Owensboro, Ky.

CYRILLA DE LUXE:—45,106. For cigars. November 15, 1927. Julius Fernbach & Company, Chicago, Ill.

CEDARHURST:—45,107. For all tobacco products. November 18, 1927. George Schlegel, Inc., New York, N. Y.

TRANSFERS

CYRILLA:—12,182 (Trade-Mark Record). For cigars. Registered by George S. Harris & Sons, Philadelphia, Pa. Through mesne transfers acquired by Julius Fernbach & Max Silverberg, and re-transferred to Julius Fernbach & Company (an Illinois corporation), Chicago, Ill., November 11, 1927.

DON RODRIGO:—13,102 (Trade-Mark Record). For cigars. Registered November 24, 1893, by Ghio & Rovira, New York, N. Y. Through mesne transfers acquired by Marcelino Perez & Company, Inc., New York, N. Y., and re-transferred to Herman Blumenthal, Boston, Mass., November 7, 1927.

BENEDICTION:—45,037 (T. M. A.). For cigarettes and tobacco only. Registered August 11, 1927, by Marcelino Perez & Company, Tampa, Fla., and transferred to Herman Blumenthal, Boston, Mass., November 7, 1927.

News from Congress

(*Continued from Page 8*)

considerable, the Secretary stated. Studies by the Treasury Department have shown that stockholders in corporations having net income of $50,000 or less would pay a smaller tax had they done business as partnerships. The suggested amendment would apply to a large proportion of the corporations of the country, since 92 per cent. of those reporting for 1925 had incomes of less than $50,000 for the year.

New Member for F. T. C. Appointed

Garland S. Ferguson, of Greensboro, N. C., has been appointed a member of the Federal Trade Commission by President Coolidge, to succeed Commissioner John F. Nugent, of Idaho, whose term was held to have expired September 26 in a recent decision of the Comptroller General.

Mr. Ferguson is a widely known railroad lawyer, a Democrat, and a brother of Homer S. Ferguson, head of the Newport News Shipbuilding Company and a former president of the United States Chamber of Commerce.

His nomination will be sent to the Senate by the President in December for confirmation.

Committee Recommends Simplification of Revenue Law

Simplification of the revenue law is recommended in a report just prepared by the staff of the joint committee on internal revenue, to be submitted to the House Ways and Means Committee for its consideration in the drafting of the new tax bill.

The report strongly criticizes the make-up of the present law, declaring that the arrangement of the various sections of the act is unsatisfactory and a taxpayer cannot find at any one place a simple statement of the basic principles of the income tax. A complete rearrangement is recommended for the new law, in which it would be divided into two parts, one dealing solely with the income taxes and the other with the tobacco and miscellaneous imposts. It is suggested, however, that the present law be continued in force for the adjustment of old cases. The report further points out that while a degree of simplification is possible, a simple income tax for complex business is not, and there will be, therefore, a limit to which simplification of the law can be carried.

The recommendations of the report include also simplification of the provisions dealing with deductions for earned income, the statute of limitations and interest on overpayments and underpayments. Consolidations in the offices of the collectors of internal revenue are proposed as promoting efficiency in the service increasing convenience to taxpayers and providing a means of saving several million dollars a year to the Government.

Notice of Tax Deficiency Not Valid Unless Received by Taxpayer

Notices of deficiencies in taxes are not valid unless sent to the proper person and to the right address, the Commissioner of Internal Revenue has been warned by the United States Board of Tax Appeals in recent decisions. If such a notice is incorrectly addressed and a notice is not sent to the proper address until after the expiration of the Statute of Limitations, it is invalid, the board has held.

Cases have been brought before the board where notices of deficiency were sent to a person other than the taxpayer and without street address, being returned by the Post Office Department and remailed to the correct address, after the Statute of Limitations had operated. The board has held that the date the notice is sent to the proper address and not the date upon which it was originally mailed controls and in the cases decided ruled the collection of the deficiency barred by the Statute of Limitations.

Another decision of interest to the industry is that classing as an ordinary and necessary business expense, and as such deductible from gross income, the cost of moving and resetting machinery and equipment in a new location. It has long been a moot point whether such expenditures came under the classification of ordinary and necessary business expenses.

CIGARMAKERS ADMIT MISTAKE IN FIGHTING AGAINST MACHINERY

At the annual convention of the American Federation of Labor, held in Los Angeles, Cal., a couple of weeks ago, the cigarmakers were represented by one hundred eighty-three votes, but their most belligerent delegate, G. W. Perkins, could not help but admit that the cigarmakers were slipping, and some of the delegates present were of the opinion that this would not be so had they not fought the installation of machinery. Perkins admitted that the cigarmakers are now considering a change in policy which will permit factories using machines to use the union label on their product.

BUYERS' GUIDE

CIGAR BOXES

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MANUFACTURERS OF
HIGH GRADE CIGAR BOXES
CEDAR SAW — LABELS, RIBBONS, CIGAR MAKERS SUPPLIES — AND PLANING MILLS
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CIGAR BOXES
109 N. Orianna Street
PHILADELPHIA, PA.

Monroe Jarrett Sons
WOODEN CIGAR BOXES
TRADE *JARSO* MARK
Randolph and Jefferson Streets
Philadelphia, Pa.

CIGAR BOXES

Dependable service—Quality packages—to meet any requirement in the Wooden Containers for Cigars

The WOODEN package is the retainer of AROMA from Factory to Consumer

The Buckley Cigar Box Co., 24 Vine St., DESHLER, OHIO.

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PERFECT LITHOGRAPHY
CIGAR LABELS BANDS
American Box Supply Co.
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Corner of Grattot Street
Exclusive Selling Agents For
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LABELS-BANDS-ADVERTISING
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Quality Service
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Lorillard's Snuff, Est. 1760
Rail Road Mills Snuff, Est. 1825
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ALL OF THE OLD ORIGINAL

Maccoboys—Rappees—High Toasts
Strong, Salt, Sweet and Plain Scotchs
MANUFACTURED BY
GEORGE W. HELME CO., 111 Fifth Ave., New York

SMOKE
DILL'S BEST
"It's A Mighty Fine Pipe Tobacco"
If your jobber is unable to supply you, write us direct and state size desired. Give us the name and address of your jobber.
10c 15c 25c 75c $1.50 SIZES
J. G. DILL CO. Richmond, Va.

That Manila Business!

Do you realize:—

That the Manila Cigar trade is making gains over the corresponding months of last year?

That wherever a standard Manila line was established it is showing progress despite unprecedented competition?

That the better 5 cent Manilas can and do compete successfully with the nationally advertised domestic nickel cigars?

That smokers stick to Manila because they are mild, free-burning-honest, hand-made cigars?

That Manila Cigars may be bought at a price to show a fair profit and at the same time retain the good opinion of smokers who know quality and values?

That there is more all around satisfaction in handling standard Manila brands than in any other cigars on the market?

That if you want to know more about Manilas all you need do is to write for information to

THE MANILA AD. AGENCY

(C. A. BOND, Mgr.)

15 William Street, New York City

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VOLUME 47 No. 24

THE TOBACCO WORLD

Best Wishes to the Trade
at this Holiday Season

HAPPINESS

for the smoker who revels in the
taste of a delightfully mild cigar

PROSPERITY

for the manufacturer who can cater
to that taste—at an attractive price

The use of duty-free Porto Rican Tobacco makes BOTH possible, as thousands of dealers have found - - to their profit.

GOVERNMENT OF PORTO RICO
TOBACCO GUARANTEE AGENCY

1457 Broadway New York, N. Y.

PUBLISHED ON THE 1ST AND 15TH OF EACH MONTH AT 236 CHESTNUT ST., PHILA., PA.

ARE YOUR CIGARS UNDER A HANDICAP IN THE DEALER'S STORE?

Cigar smokers are busy men. They haven't the time nor inclination to ask about and examine cigars standing on end in a container, or packed in cartons where the color, shape and size cannot be seen.

As a result, cigars packed in containers which are substitutes for wood are at a disadvantage. Smokers buy the cigars in WOODEN BOXES more readily because the whole length, size, shape and color can be seen—instantly!

After all nothing satisfies like a good cigar

The Best Cigars Are Packed in WOODEN BOXES

Volume 47

THE TOBACCO WORLD

Established 1881

Number 24

A SEMI-MONTHLY

For the Retail and Wholesale Cigar and Tobacco Trade

$2.00 a Year | PHILADELPHIA, DECEMBER 15, 1927 | Foreign $3.50

UNITED INSTALLS AUTOMATIC VENDING MACHINE

THE United Cigar Stores Company has installed an automatic vending machine in its store at Thirty-third Street and Broadway, New York City, as an experiment, and the results will be watched with interest.

The machine is about eight feet high by nine feet long and contains fifteen separate compartments, which at the present are being used for eleven brands of cigarettes and four brands of smoking tobacco. Each compartment is labeled with the name of the brand it contains and also states the number of nickels or dimes to be inserted to receive the package. After inserting the coins the customer turns a handle and the package of cigarettes or smoking tobacco is deposited in the bottom of the machine, together with a pad of matches and a right number of coupons.

In conjunction with the vending machine there is a change machine where a customer may change a dime for two nickels, a quarter for two dimes and a nickel, or a quarter for five nickels, since the vending machine operates some compartments with nickels and some are operated with dimes.

If the machine proves a success in this store, it is probable it will be installed in a number of the other stores of the United chain, thus relieving the clerk behind the counter of the duty of merely exchanging merchandise for cash, and giving him more time toward the work of increasing his sales through salesmanship.

MENTHOLATED CIGARETTE FOR ROSEDOR

The Rosedor Cigarette Company, of 349 West Twenty-sixth Street, New York City, has placed a new cigarette on the market, known as "Menthorets."

The "Menthorets" are mentholated cigarettes similar to those manufactured by another company, and which have had a degree of success during recent months. They are packed in packages of twenty to retail at twenty cents a package.

NATIONAL PIPE SMOKERS HOLD BANQUET

The National Order of Pipe Smokers held their fifth annual banquet at the Macco Civic Club, in Atlanta, Ga., on December 5th. Dr. Horace Grant, founder of the organization, presided at the banquet, and Dr. John T. M. Johnston, well-known author, was among the distinguished guests present.

LARGEST CIGAR MANUFACTURING PLANT IN AMERICA SURPASSES ALL PREVIOUS RECORDS

PRODUCTION in the Richmond, Va., plant of the P. Lorillard Company has reached the huge totals of over 3,000,000 cigars per day, 1,000,000 of which are little cigars.

Among the principal brands are "Muriel," "Rocky Ford," "New Currency," "Between the Acts," "Le Roy," "Royal Bengals."

A million a day is a huge production, but, over three millions per day in one plant is a record-breaking figure. Plans being made for the coming year anticipate smashing this record.

The "Rocky Ford," retailing at five cents, is enjoying a large sale in Philadelphia, as well as their other brands, and particularly in its new holiday wrap.

FISHER TO MANAGE J. B. MOOS COMPANY

Sam Fisher, well known in the Middle West territory as a capable cigar salesman, has been appointed territorial manager of the J. B. Moos Company for Indiana, Kentucky and Central and Southern Ohio.

Mr. Fisher has been in the cigar business for over thirty-five years and has a host of friends in the trade who recognize him as a man of keen ability. He has been manager of the J. B. Moos Company branch offices in Louisville, Ky., for nearly fourteen years.

The J. B. Moos Company are distributors for the "Chancllor," "El Roi-Tan," "Cremo," "George W. Childs," "Antonio y Cleopatra," "Kelly Bouquet," and other popular brands for the Middle West and Southern territories.

WHELAN IN ENGLAND

George J. Whelan, head of the Union Tobacco Company, and the United Cigar Stores Company, is in England on a business trip in connection with the "Three Castles" cigarettes, which has recently been taken over by the Union Tobacco Company for distribution in this country.

SEEKS DIVORCE FROM SPOUSE WHO CHEWS TOBACCO

Henry F. Vinette, of Cincinnati, Ohio, claims that his wife's habit of chewing scrap tobacco has so affected his nerves that he no longer can bear to live with her. So his attorney, H. H. Leeker, has filed suit for divorce for him in the Domestic Relations Court.

CIGAR FACTORIES INCREASE

ACCORDING to the annual report of the Commissioner of Internal Revenue, just released, the calendar year of 1926 showed a loss of 106 cigar factories in operation over the year 1925.

According to the statistics there were 8533 cigar factories engaged in the manufacture of cigars weighing more than three pounds a thousand on January 1, 1926, and on January 1, 1927, there were only 8427 in operation. During the year there were 1714 new factories opened and 1820 factories closed, or a net loss of 106.

The average quantity of tobacco used per 1000 cigars manufactured during the calendar year of 1926 was 23.24 pounds.

Cigarette factories decreased from 143, January 1, 1926, to 139 on January 1, 1927. Tobacco factories increased from 1318 January 1, 1926, to 1396 on January 1, 1927, and snuff factories decreased from 28 January 1, 1926, to 27 January 1, 1927.

Total receipts from tobacco taxes for the fiscal year ending June 30, 1927, were $376,170,205.04, or at the rate of $3.171 for every man, woman and child in the United States, estimating the population at the present time at 118,628,000 people. No prior year's collections approached this figure. The increase compared with 1926 was 5,503,766.17, despite the fact that the reduction in rates of taxes on cigars under the Revenue Act of 1926 accounted for a decrease of $14,774,661.58 in collections from taxes on large cigars and a decrease of $180,084.19 from taxes on small cigars and that the repeal of tobacco special taxes accounted for a decrease of 1,132,155.97 and that the revenue from chewing and smoking tobacco declined $2,640,578.04.

The increase in the total tobacco collections resulted from the unparalleled receipts from taxes on small cigarettes, which amounted to $278,928,561.81, an increase of $24,103,753.62 compared with the preceding year, and which represents 74.15 per cent. of the total tobacco collections.

The total taxes collected on cigarette papers and tubes amounted to $1,170,025.22, an increase of $108,880.80. Of this amount, $14,374.42 was collected on 1,506,300 packages of cigarette papers of domestic manufacture, $1,148,990.32 on 107,110,226 packages imported, and $6660.48 on cigarette tubes. There were removed exempt from tax for consumption or use 219,323,959 packages of cigarette papers, each containing not more than 25 papers, and there were released tax free for use of cigarette manufacturers 41,645,750 cigarette tubes.

A total of $343,338,781.73, or 91.29 per cent. of the total receipts, was collected in the following States: North Carolina, $185,941,504.24; Virginia, $57,775,134.62; New York, $26,919,774.26; New Jersey, $19,956,537.18; Pennsylvania, $17,956,264.47; California, $12,511,121.61; Ohio, $12,061,905.69; Missouri, $10,216,539.66.

The leading States in the manufacture of tobacco products are as follows, in the order named: In the manufacture of cigars weighing more than 3 pounds per 1000, Pennsylvania, New York, New Jersey, Florida, Ohio, Virginia and Michigan. In the manufacture of cigars weighing not more than 3 pounds per 1000, Maryland, Pennsylvania, Virginia, North Carolina and New York. In the manufacture of cigarettes weighing not more than 3 pounds per 1000, North Carolina, Virginia, New York, New Jersey, Pennsylvania and California. In the manufacture of cigarettes weighing more than 3 pounds per 1000, New York produced 83.92 per cent. of the total manufactured. In the manufacture of plug tobacco, Missouri and North Carolina; twist, Missouri, Kentucky and Tennessee; fine-cut, Illinois, Michigan, Ohio, New York and New Jersey; smoking tobacco, North Carolina, Ohio, Kentucky, Illinois and Virginia; snuff, Tennessee, Illinois and New Jersey.

PENNSYLVANIA TOBACCO GROWERS HAVE BRIGHT OUTLOOK

THE OUTLOOK for the Pennsylvania tobacco growers has not been as bright at any time in the last five years as it is today, says the Bureau of Markets of the Department of Agriculture at Harrisburg in its annual review of the tobacco situation in this Commonwealth.

Stocks of Pennsylvania tobacco held by manufacturers and dealers are 20 per cent. smaller than in the fall of 1926 and are the smallest held since the autumn of 1921. Stocks of tobacco produced in areas competing with Pennsylvania are also smaller.

On the other hand, the production in the United States of five-cent cigars has increased 11 per cent., while the output of all cigars has increased 1 per cent. Since a large portion of the Pennsylvania tobacco goes into five-cent cigars, it is particularly encouraging, states the Bureau, that during the year ending June 30, 1927, the production of five-cent cigars passed the three billion mark for the first time since 1918.

CIGAR PEDDLER ARRESTED FOR FRAUD

On complaint of Cuban Vice Consul Orestes Garcia, at Washington, that sales of cigars were being made in that city by a man who claimed that the cigars were manufactured in Cuba, while they were really of domestic manufacture, detectives assigned to the case arrested Modesto Periere and he was booked on four charges of obtaining money under false pretenses and one of selling cigars without a license.

Periere is believed to have sold the cigars in many different parts of the country, and also to have represented himself as being a brother of the Cuban Ambassador.

REYNOLDS TOBACCO COMPANY DIVIDEND

An extra dividend of $1.50 a share has been declared by the Board of Directors of the R. J. Reynolds Tobacco Company on the common stock and class B common stock of the company, and in so doing have passed along to the stockholders 75% of the $8,000,000 tax refund recently made to the company by the Government on account of income taxes paid in previous years. The above extra is in addition to the regular quarterly dividend of $1.25 a share.

"MI HOGAR" TAKES THE AIR

E. P. Cordero & Company, manufacturers of "Mi Hogar," the clear Havana cigar, have enlisted the aid of the radio to acquaint smokers of the merits of their brand. Every evening, except Sunday, the "Mi Hogar" man gives interesting talks over station WMSG, New York City, enumerating the various fine qualities of the brand and the increase in demand is quite satisfactory.

Joseph Cullman, Sr., and Joseph, Jr., of the leaf tobacco firm of Cullman Brothers, Incorporated, 161 Front Street, New York, were recent visitors among the trade in Philadelphia.

3600 to 4500

Perfect Scrap Cigars in an eight hour day!

The MODEL L UNIVERSAL Scrap Bunch Machine

THIS rapid Scrap Bunch Machine offers you the opportunity to make scrap cigars at a much lower cost and with a larger margin of profit. In an 8 hour day it will produce with ease and efficiency from *3600* to *4500* perfect, free-smoking Scrap Cigars.

Figure for yourself on this basis the increase in production, savings in labor, and larger revenue that you can make by using this superior machine.

The Model L Universal has been developed and perfected until it completely eliminates every objection of cigar manufacturers to scrap bunch machines. It makes *any size bunch, straight or shaped—and either right or left hand bunches.* It works all kinds and conditions of scrap and is so made that any large pieces, nails or foreign matter cannot clog it.

Let us prove to you its profit-making possibilities in your factory under your own supervision.

10 Features of Advantage of the Model L Universal

1. Handles straight or shaped work equally well.
2. Makes right or left hand bunches without changing machine.
3. Uniform size, shape and weight of bunches assured.
4. A very substantial saving in labor and binder costs.
5. Handles large size or mixed cut scrap of unequal sizes, also shredded or threshed scrap.
6. Damp or dry tobacco handled with equally good results.
7. Low cost of upkeep; does not easily get out of order.
8. The easily adjustable weighing scale meets all requirements as to changes in sizes and weather conditions.
9. Fluffy filler because the tobacco is lifted from a hopper — a decided improvement over the gravity method of feeding.
10. Automatically removes foreign substances from the tobacco such as thread, feathers, etc.

Universal Tobacco Machine Co.

40 EAST 34TH STREET
NEW YORK, N. Y.
Factory: NEWARK, N. J.

Write for illustrated folder and further information.

$850

Price of Model L Universal complete with Folding Chair, Drive Equipment and 1/6 H. P. motor F. O. B. Newark, N. J., U. S. A.
Convenient time payment terms

PHILADELPHIA.

"TENNYSON" PANETELA GOING OVER

LAST WEEK a campaign was started to put the "Tennyson" panetela, retailing at five cents each, high up on the list of big sellers in Philadelphia, and the Philadelphia branch office of the Mazer-Cressman Cigar Company, of Detroit, certainly have made a good job of it.

The "Tennyson" panetela is to be seen in many of the leading restaurants and cigar stands in the city and many repeat orders have already been received by the local offices.

LOUIS KING LAUNCHES SEVEN-PACK

The Louis King Cigar Company, manufacturers of the "King Perfecto" cigar has placed a new packing of their brand on the market, which is proving popular not only with the holiday trade but is expected to be a steady all-year-round seller.

The new package consists of seven "King Perfecto" imperials, to retail at $1 a package. The imperial size, of course, retailing at fifteen cents each. This package is being sold to the retailer in dozen lots, instead of using the usual unit of 1000 cigars as a basis for price, and goes to the trade at $10 a dozen boxes and retailing at $12 a dozen.

The packing is to be known as the Imperial Seven Pack, and the container is a wooden box.

HOLT FEATURING "EL PALENCIA"

The Holt Cigar Company, with stores in City Hall Square, West, and at Fourth and Chestnut Streets, has received a large shipment of the famous "El Palencia" cigar, which comprises the entire remaining stock of this brand manufactured by Eugene Vallens, at his factory at Perkasie, Pa. Mr. Vallens disposing of his entire stock in preparation of his retirement from the industry to which he has devoted most of the years of his life.

The "El Palencia" cigars are being offered to the smoker at extreme cut prices, the fifteen cent size being sold at $3.50 per box of fifty cigars.

KENLEY FEATURING "HIGH LIFE"

Kenley, Incorporated, wholesale and retail cigar and tobacco dealers, with headquarters at 1207 Walnut Street, are featuring the "High Life" cigar for the holiday trade in an attractive glass container with hammered brass top, which is going over big. The glass jar contains fifty cigars.

BAYUK MANAGER ON WESTERN TRIP

A. JOSEPH NEWMAN, sales manager for Bayuk Cigars, Incorporated, who make the "Ripe Tobacco" products, left last week for a trip through the Middle West, where he will visit distributors of Bayuk brands in that section and discuss plans for the New Year.

Plans for the addition to the Bayuk factory building at Ninth Street and Columbia Avenue are being rushed as additional production facilities are badly needed in order to keep up with the ever-increasing demand for their brands.

The new building will be built along the same lines as the present factory building there, which was only recently completed, and which, at that time, considered ample to take care of production requirements for several years, but which was soon overtaxed with the flood of orders which have been pouring in.

The entire building will be constructed on the plan of a giant humidor with the walls cork-lined from cellar to roof. The temperature and humidity in the entire building will be kept at the proper point to insure Bayuk quality, and the air in the entire building will also be washed and purified so that it will be entirely free from dust, thus insuring excellent working conditions and sanitation.

ANDRUSS BACK FROM TRIP

Willis Andruss, sales manager of the Congress Cigar Company, has returned from a trip through the New England States in the interest of "La Palina," which continues to sell at the rate of "more than a million a day." He found the distributors in that section enjoying a fine sale on "La Palinas," and in many cases they were over-sold on the holiday business.

G. H. P. ANNUAL CONFERENCE

The annual get-together and conference of sales executives of the G. H. P. Cigar Company, manufacturers of the well-known "El Producto" cigar, will be held as usual this year at the Hotel Adelphia, beginning on Wednesday, December 28th.

The usual large attendance is anticipated and an interesting meeting has been planned, as well as the usual enjoyable entertainment program.

Another new factory

to keep up with the sweeping popularity of Bayuk cigars

ONLY a year ago a huge new Bayuk factory reared itself skyward. Designed upon new principles, marvelously equipped and enormous in capacity, this new factory, with fifteen other Bayuk factories, was considered equal to the demand for Bayuk cigars for several years to come.

But even the most optimistic predictions fell short. The popularity of Bayuk cigars is sweeping on as never before. Again it is challenging production facilities. Plans for 1931 have become plans for 1928. An immense new factory addition, contemplated for the future, had to be begun immediately.

Like its recent predecessor, the new factory is being constructed on the "giant humidor" principle. The plan is a Bayuk innovation. It represents the first large-scale effort to reproduce in a northern tobacco manufacturing center the "climate" best suited for handling cigar tobacco.

Factory walls are cork-lined from cellar to roof. Air is washed through water—thoroughly purified and freed from dust. Ideal temperature and humidity are constantly maintained regardless of outside weather conditions. Bayuk tobaccos are brought to the finest state of richness and mellow-mildness ever made possible. Manufacturing is carried on under conditions never before excelled, anywhere.

Smokers and Retailers are the Architects of Bayuk Success

It is their judgment which must be met. And Bayuk cigars are doing it. *Ripe tobacco* is the foundation. Fine workmanship builds the structure. Unusual value wins the approval.

Ride along on the wave of Bayuk popularity. Its momentum is so great that selling Bayuk cigars is merely a matter of having them in stock and passing them out. No urging is necessary. Smokers know Bayuk quality. It is in every Bayuk brand. And Bayuk will never permit any let-down in it. *Bayuk brands build business--and hold it.*

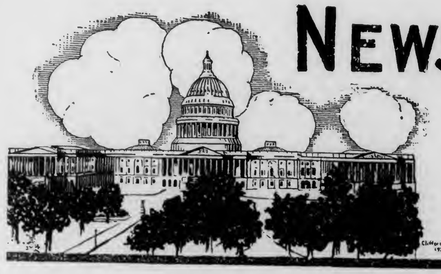
BAYUK CIGARS *Inc.*

PHILADELPHIA

Makers of fine cigars since 1897

PRINCE HAMLET MAPACUBA PHILADELPHIA HAND MADE PERFECTO
HAVANA RIBBON CHARLES THOMSON

It's Ripe Tobacco!—Every Bayuk Cigar



NEWS FROM CONGRESS AND FEDERAL DEPARTMENTS

FROM OUR WASHINGTON BUREAU 622 ALBEE BUILDING

LEGISLATION paving the way for a permanent parcel post convention is advocated by both President Coolidge and Postmaster-General New, and will probably be brought up in Congress in the near future.

In his message to Congress at the opening of the session, the President stressed the need for this legislation, which involves the repeal of the law restricting the importation of cigars, pointing out that the advantage of the present temporary agreement with Cuba is all on our side, shipments from this country being twelve times the number and twenty-four times the weight of parcels from Cuba.

"This convention," President Coolidge told Congress, "as made on the understanding that we would repeal an old law prohibiting the importation of cigars and cigarettes in quantities less than 3000 enacted in 1866 to discourage smuggling, for which it has long been unnecessary. This law unjustly discriminates against and important industry of Cuba. Its repeal has been recommended by the Treasury and Post Office Departments. Unless this is done our merchants and railroads will find themselves deprived of this large parcel-post business after the 1st of next March, the date of the expiration of the convention, which has been extended upon the specific understanding that it would expire at that time unless this legislation was enacted. We purchase large quantities of tobacco made in Cuba. It is not probable that our purchases would be any larger if this law was repealed, while it would be an advantage to many other industries in the United States."

Cuba is the only important country of the world with which we have no satisfactory parcel-post arrangement, it is declared in the annual report of the Postmaster-General.

"This measure is favored by the great majority of those who are familiar with the subject and all of our manufacturers and producers who have access to or hope to reach the Cuban market, and is opposed only by a small number of tobacco dealers because of a fear that Cuban cigars will be sent in large quantities to the United States by parcel post. It is difficult to understand this fear, because under present law it is possible to send Havana cigars in bulk to this country and sell them as cheaply as they can be sold in single boxes by parcel post, without the inconvenience, difficulty and possible delays of customs clearance incident to the latter method. Even if it should make an appreciable difference to the tobacco industry, which it will not, the repeal of the law is desired and needed by all the other industries of the United States, and I urgently recommend it."

Many New Bills of Interest to Tobacco Industry

Introduction in the House of Representatives of a number of measures of interest to the tobacco industries marked the opening days of the first session of the Seventieth Congress.

The bill providing for the collection by the Secretary of Agriculture of statistics on tobacco, now taken by the United States Census Bureau, with some changes in the scope of the inquiry, which was before Congress last session, has been reintroduced by Representative Gilbert of Kentucky.

Price-maintenance for trade-marked articles is provided for in a bill introduced by Representative Kelly of Pennsylvania. The measure is the same as has been before Congress in previous sessions, giving producers of such goods the right to make resale price contracts with distributors, and permitting price-cutting only in cases of closing out stock, disposal of damaged goods and bankruptcy.

Transmission through the mails for the purpose of sale of unsolicited merchandise for which the sender has received no order from the addressee would be prohibited and made subject to a fine of not more than $500 or imprisonment for not more than three months, or both, under the terms of a bill introduced by Representative Watson of Pennsylvania. Enactment of legislation along this line was strongly recommended in the annual report of the Postmaster General.

Daylight saving would be imposed nationally under a bill introduced by Representative O'Connell of New York, effective from the last Sunday in March to the last Sunday in October.

Prohibition of commercial bribery and other corrupt trade practices, vainly sought during several previous Congresses, is again to be brought up, Representative Graham of Pennsylvania having introduced a bill making the giving or taking of gratuities illegal and providing penalties therefor.

Transportation of stolen goods in interstate commerce would be prohibited and made subject to imprisonment under the terms of a bill introduced by Representative LaGuardia of New York. The legislation was sought last session. It is along the line of the Dyer Act prohibiting interstate transportation of stolen automobiles, which has proven very effective.

Reduction of railroad freight and passenger rates is sought in a bill introduced by Representative Vinson of Georgia, which would restore such rates to the level in effect February 28, 1921.

(*Continued on Page 12*)

A cigarette to be thoroughly enjoyed must be freshly made
"Roll Your Own" with
RIZ LA+
CIGARETTE PAPERS
You may use any tobacco that suits your taste . . . but you must use Riz la Croix papers to obtain full flavor and aroma of your favorite tobacco.
Only the purest and finest materials are used. Water of peculiar qualities, found only in Southern France, makes imitation of Riz la Croix papers difficult and quality impossible of duplication. Recognized the world over as the purest, strongest and best cigarette paper made.
THE ONLY GENUINE
RIZ LA+

CIGAR PRODUCTION SHOWS GAIN FOR TEN MONTHS OF CALENDAR YEAR

THE CIGAR industry for the first ten months of the calendar year shows a gratifying increase in production of an even one per cent. over the same period of 1926, or over 54,000,000 cigars.

This is very encouraging to those who have been putting their heart and soul into promoting the cigar industry during this period and indicates that cigar consumption can be increased materially if more people will put their shoulder to the wheel.

The figures, by classes, are as follows:

Cigars.	*First 10 Months Cal. Year 1927*	*+ Increase Over 1926 Quantity*
Class A—		
U. S.	2,687,491,155	+ 283,391,256
P. R.	88,802,785	— 6,534,295
P. I.	139,371,435	— 22,870,533
Total	2,915,665,375	+ 253,886,428
Class B—		
U. S.	637,200,606	— 166,387,271
P. R.	5,921,360	— 1,766,620
P. I.	2,665,636	+ 1,050,617
Total	645,787,602	— 167,103,274
Class C—		
U. S.	2,053,471,158	— 65,591,037
P. R.	20,316,220	— 12,271,520
P. I.	1,036,235	+ 39,775
Total	2,074,823,613	— 77,822,782
Class D—		
U. S.	122,731,467	+ 1,636,292
P. R.	43,500	+ 2,875
P. I.	8,097	— 33,182
Total	122,783,064	+ 1,605,985
Class E—		
U. S.	23,307,325	+ 1,774,594
P. R.	1,000	+ 400
P. I.	1,167	— 6,039
Total	23,309,492	+ 1,768,955
Total All Classes:		
U. S.	5,524,201,711	+ 54,823,834
P. R.	115,084,865	— 20,669,160
P. I.	143,082,570	— 21,819,362
Grand Total	5,782,369,146	+ 12,335,312
Little Cigars.		
U. S.	379,525,092	+ 39,271,552
P. R.	6,050,000	— 4,178,000
P. I.	.....	.....
Total	385,575,092	+ 35,093,552
Cigarettes.		
U. S.	82,212,393,567	+6,502,324,246
P. R.	403,350	— 1,330
P. I.	1,940,255	+ 84,306
Total	82,214,737,172	+6,502,407,222

CULLMAN HOST TO SENATOR WAGNER

HOWARD S. CULLMAN, vice-president of the leaf tobacco firm of Cullman Brothers, Incorporated, New York City, entertained Senator Robert F. Wagner, and a host of friends and State officials at a dinner at the Lotus Club on December 1st, and later accompanied Senator Wagner on his trip to Washington where he took his seat in the Senate at the opening of Congress on December 5th.

Mr. Cullman was treasurer of the Wagner campaign committee, and the fact that Mr. Wagner was duly elected is significant of Mr. Cullman's ability along that line.

LESCHEY-MYERS BASKET BALL TEAM

Although the York and Hanover plants of the Leschey-Myers Cigar Box Company were competitors last year for the Company championship in a basketball tournament, they will combine their forces this year and form a basket ball team under the managership of Stanley Poist who will arrange a schedule of games which will take the team to all parts of the State of Pennsylvania.

U. S. TOBACCO DIVIDEND

A dividend of $1.75 a share on the preferred stock and 75 cents a share on the common stock has been declared by the Board of Directors of the United States Tobacco Company, payable January 3 to stockholders of record December 19th. The United States Tobacco Company are manufacturers of the popular "Dills Best" smoking tobacco.

CUBA MAY IMPORT AMERICAN CIGARETTES

Although the importation of American cigarettes is practically prohibited in Cuba under the new tariff, if a bill introduced in the House of Representatives on Monday is approved, importation will again be possible.

The bill provides for entrance of American cigarettes under the former low tariff.

P. LORILLARD COMPANY DIVIDEND

A dividend of $1.75 a share has been declared by the P. Lorillard Company on their preferred stock, payable January 2, 1928, to stockholders of record December 15th.

	First 10 Months Cal. Year 1927	*+ Increase Over 1926 Quantity*
Large Cigarettes.		
U. S.	9,660,327	— 1,287,864
P. R.	4,102,850	+ 544,050
P. I.	7,500	— 900
Total	13,770,677	— 744,714
Snuff (Lbs.).		
All U. S.	33,773,574	+ 1,827,328
Tobacco Mfgd. (Lbs.).		
U. S.	302,063,274	— 16,893,679
P. I.	528	— 386
Total	302,063,802	— 16,894,065

California Redwood

Extends Holiday Greetings

Not only because of tradition, but with the spirit of appreciation of many pleasant associations in the cigar and cigar box industry, we renew at this Holiday Season our hearty good wishes for your happiness and prosperity.

The record of our business in this year reflects the loyalty of our many friends whom we have been privileged to serve, and this expression of your Good Will fills us with a sincere feeling of gratitude.

We trust that we may continue to deserve your friendship and that in the coming year our services will help to bring you the fullest measure of prosperity.

CHICAGO
2073 McCormick Bldg.

The Pacific Lumber Co. OF ILLINOIS
TIME'S ONLY RIVAL
REDWOOD
332 SO. MICHIGAN AVE. CHICAGO, ILLINOIS

NEW YORK CITY
2314 Pershing Square Bldg.

The Largest Manufacturers and Distributors of California Redwood

News from Congress

(*Continued from Page 8*)

Department of Justice Watching Bankruptcy Frauds Closely

The Department of Justice is paying a great deal of attention to the prosecution of violations of the bankruptcy law, it is disclosed in the annual report of Attorney-General Sargent showing that with 191 criminal bankruptcy cases pending July 1, 1926, 102 cases were commenced during the year beginning with that date and 76 cases were terminated.

The bureau of investigation of the department is devoting special attention to studies of alleged violation of the bankruptcy act and during the year investigated 548 cases, as compared with 342 in 1926. There was an increase of more than 100 per cent. in the number of indictments returned during the year, and sentences passed amounted to more than 136 years and $32,097 in fines, while recoveries of merchandise totaled $558,000.

"Such cases are difficult to prosecute," it is pointed out in the report, "because of the difficulty of proving actual concealment of the bankrupt's property from his trustee or such other officer of the court as is entitled to its custody. Fraudulent bankrupts find it easy to dispense with bookkeeping, to cease banking their funds, to forget the details of their business on examination before the referee, and by other similar schemes throw obstacles in the way of investigating officers.

"The amendment to the bankruptcy act made effective in August, 1926, has aided the Government in its prosecution of violations of the act. The amendment has made it possible to reach beyond the bankrupt and to prosecute attorneys and other persons conniving with him."

F. T. C. Charged With Invading Privacy of Business

Charges that the Federal Trade Commission is unduly invading the privacy of business and is using its services in propaganda work not altogether in conformity with provisions of the law making appropriations for its maintenance are expected to be aired when the annual appropriation bill for the commission comes before the House Appropriations Committee.

While complaints are leveled chiefly at views expressed by Commissioner A. F. Myers, sponsor of a resolution providing for a thorough probe of the sale of fraudulent securities adopted by the Commission last August, that the time is approaching when the country will be confronted with Federal regulation of corporations as an inescapable issue, it is expected that many other activities will be brought up for discussion with a view to determining to what extent the Commission is straying from the line of activities laid down for it.

Commissioner Myers, in discussing the question, has taken the attitude that stock and bond issues and other activities of corporations should be subject to Federal control, as the railroads now are controlled, on the ground that the great majority of such organizations are engaged in interstate commerce and, therefore, are properly subject to Government regulation.

Appropriation for National Investigation of Retail Merchandising and Credit

An appropriation of $50,000 for a national investigation of retail merchandising and credit by the Bureau of Foreign and Domestic Commerce has been asked of the House subcommittee in charge of the Department of Commerce appropriation bill by representatives of the National Retail Credit Association.

There is a great need for more definite information regarding credit conditions throughout the country which cannot be secured through the usual business channels, the subcommittee was told. Much valuable information could be secured by the proposed research work as to credit conditions and merchandising methods in retail business, as a result of which steps could be taken toward the elimination of waste in retailing.

Repeal of All Tobacco Taxes Recommended

Repeal of all taxes on cigars, cigarettes, tobacco, snuff and cigarette papers is provided for in a bill introduced in the House of Representatives at the opening of Congress December 5 by Representative Gallivan of Massachusetts.

Mr. Gallivan's measure also provides for repeal of the taxes on admissions and automobiles, and the lifting of stamp taxes. The total revenue which would be lost by the Government under his proposals would be in excess of $450,000,000.

CONSOLIDATED STOCK EX-RIGHTS

Preferred stock of the Consolidated Cigar Corporation will sell ex-rights on the New York Stock Exchange today, but preferred stockholders of record December 15th, will have the privilege of subscribing at $103 a share for no par common stock to the extent of one share for each share of preferred held.

SEIDENBERG CLOSES PLANT

After careful deliberation by the officials of the Seidenberg Cigar Company, it was decided to close the Norristown factory of that Company until after the first of the new year. Although this entailed the laying off of approximately three hundred employees, the officials could find no alternative.

HARRY ROGERS IN EUROPE

Harry L. Rogers, of H. L. Rogers Company, of 100 Fifth Avenue, New York, distributors of smokers' accessories, left last week for a ten months' stay in Europe where he will visit the various manufacturers of smokers' articles looking up specialties which might appeal to the trade in this country for the year 1928.

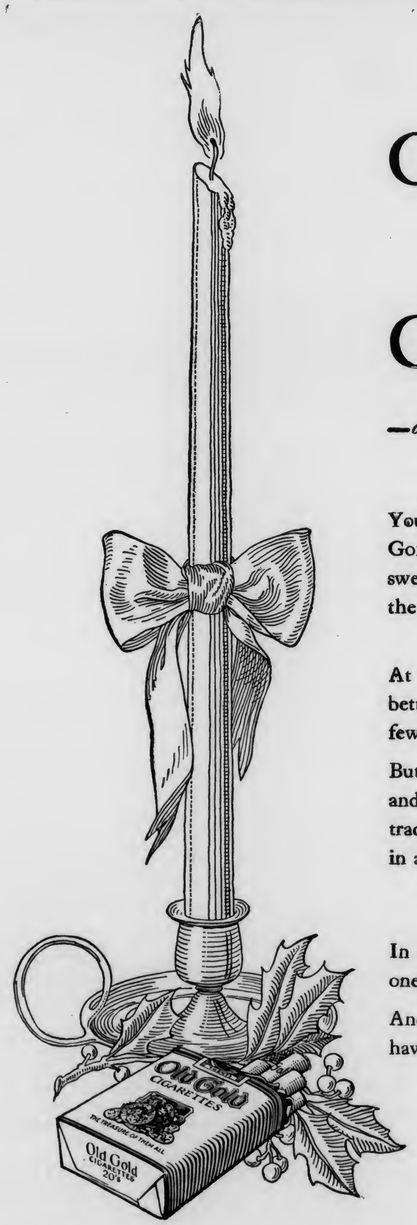
MENKO ROSE, JR., RESIGNS

Menko Rose, Jr., of the leaf tobacco firm of Rose & Wobbe, has resigned from that firm effective January 1st.

The business of the firm will be carried on as usual at 158 Water Street, New York City, under the direction of Mr. Rose, Sr., and Henry Fisher.

AMERICAN SNUFF DIVIDEND

The Board of Directors of the American Snuff Company has declared a dividend of 1½ per cent. on the preferred stock of the Company, and a dividend of 3 per cent. on the common, payable January 3, 1928, to stockholders of record December 15th.



OLD GOLD'S FIRST CHRISTMAS

—as a member of The Family Circle in all sections of the Union

You smokers have been mighty good to OLD GOLD. You have caused its popularity to sweep clear across the length and breadth of the land.

At the beginning of 1927, this smoother and better cigarette had been introduced in just a few sections of the East.

But today . . . thanks to your insistent demand, and the friendly co-operation of the tobacco trade . . . OLD GOLD is a brisk selling brand in all sections of the Union.

In the spirit of this good will season, we say to one and all: "*Our compliments and appreciation.*"

And may your Christmas be as pleasant as you have made OLD GOLD'S.

P. Lorillard Company
INCORPORATED

© 1927, P. Lorillard Co., Est. 1760

NEW TAX BILL FORMALLY INTRODUCED

A SPECIAL tax bulletin issued by The Tobacco Merchants Association of the United States sets forth the recommendations made in the new tax bill, which was introduced promptly at the opening of the session of Congress on December 5th.

The new Revenue Bill, with reductions estimated to aggregate $235,000,000, was formally introduced by Chairman Green of the Ways and Means Committee of the House of Representatives.

The measure will now be officially referred to the Ways and Means Committee, and will be immediately reported back. It is expected to pass the House before the coming holidays.

The following is a summary of some of the more important changes incorporated in the new measure.

Tobacco Taxes Unchanged

No change whatever is made in the rates of taxation on tobacco products.

Income Taxes

Corporations:

The corporate income tax rate has been reduced from the present rate of 13½ per cent. to 11½ per cent., effective against corporate income of 1927, on which taxes are due next year. It is estimated that the loss of revenue to the Treasury through this reduction will amount to $166,000,000.

In the case of corporations having a net annual income of not over $25,000, the present $2000 exemption has been increased to $3000. This change is estimated to result in a revenue reduction of $12,000,000.

Individuals:

No change whatever has been made in the rates (normal or surtaxes) of individual income tax, the exemptions for dependents, or in the earned income provision.

Estate Taxes

The Secretary of the Treasury recommended the repeal of the estate tax, but this tax is retained in the new bill.

Taxes Repealed or Reduced

Admissions:

The 10 per cent. tax on admissions to amusements is retained. However, the tax exemption on such tickets fixed in the present law at 75 cents, has been increased to $1. Estimated loss of revenue, $8,000,000. In addition, the tax on fight tickets selling above $5, is made 25 per cent.

Club Dues:

The present tax on club dues is cut in half, being reduced from 10 per cent. to 5 per cent. Estimated loss of revenue, $5,000,000.

Automobiles:

The 3 per cent. tax now in effect on automobiles is reduced to 1½ per cent. Estimated loss of revenue $33,000,000.

Cereal Beverages:

The existing tax of one-tenth of one cent per gallon on cereal beverages is repealed. Estimated loss of revenue, $198,000.

Stock Sales:

The existing stamp tax on capital stock sales or transfers is cut in half, the new rate being 1 cent per $100 of face value or fraction thereof, in place of the present rate of 2 cents per $100. Estimated loss of revenue, $8,337,000.

BROOKLYN RETAILERS ORGANIZE

AT a mass meeting of the Brooklyn Retail Tobacco Dealers held a short time ago, plans for combatting the cut-price grocery chains which have recently added cigarettes to their stock were discussed and a committee of twenty-five was appointed to work out a definite plan to fight this competition.

The meeting was attended by a goodly number of dealers and a very enthusiastic meeting was held. A large number of those present at the meeting paid dues and pledged their support up to a stated amount should more funds be needed to carry on the work.

The Kings County Cigar and Confectionery Corporation was instrumental in calling the first meeting, and it is planned to hold future meetings about once a month.

The consensus of opinion seemed to be that unless the chain grocery stores could be stopped from selling cigarettes at two packages for a quarter that many of the tobacco retailers would be forced out of business.

SITE OF WALT WHITMAN HOUSE FOR CHAIN CIGAR STORE

The famous old house in Brooklyn where Walt Whitman wrote much of his poetry was razed by housewreckers last week to make way for a new building which will house a chain cigar store.

Since 1848, when the house was occupied by Walt, when he was connected with the *Brooklyn Daily Eagle*, the house has been successively used as a saloon and a fish store.

Produce Sales:

The present stamp tax of 1 cent per $100 or fraction thereof on sales of produce on exchanges is repealed. Estimated loss of revenue, $2,884,000.

Wines:

The tax on wines has been reduced to the prewar rate. Estimated loss of revenue, $400,000.

Miscellaneous

Corporations; Evading Surtaxes:

The bill seeks to legislate out of existence corporations composed of single individuals and corporations that are organized solely for the purpose of receiving income for small groups of individuals.

Section 220 of the existing law dealing with corporations attempting to evade surtaxes, is retained, but a new section is incorporated relating to accumulation of surplus to evade surtaxes by *Holding Companies*. The new section provides that if any personal holding company permits its undistributed profits for the taxable year 1928 or any succeeding taxable year, to exceed 30 per cent. of its net income for such year, increased by the amount of the dividend deduction and interest upon obligations of the United States, there shall be levied in addition to the tax on corporations (11½ per cent.) a tax upon the net income so increased, equal to 25 per cent. of such undistributed profits.

Re-Opening of Tax Decisions Barred:

The new bill carries an amendment which in effect would bar the Government or a taxpayer from reopening a tax case once settled.

Further Developments to be Reported

Further advices regarding important developments in connection with this new tax measure will be issued from time to time.

WAITT & BOND

Blackstone

CIGAR

Extremely Mild

100% Havana Filler

"BEST OF THE BEST"

OPTIMO CIGARS — VERY MILD — VERY MILD

Manufactured by **A. SANTAELLA & CO.**

Office, 1181 Broadway, New York City

FACTORIES: Tampa and Key West, Florida

made good

LA PALINA

CIGAR

FAIR TRADE BILL RE-INTRODUCED

Washington, Dec. 5.

IN reintroducing the Fair Trade Bill today, Senator Capper, of Kansas, and Representative Clyde Kelly, of Pennsylvania, issued a joint statement in which they declared that the business men of the country are entitled to prompt legislative relief and the public to protection against misleading price manipulation. The statement follows:

"We have introduced today in the House and Senate, the revised Fair Trade Bill and shall press for its enactment in the 70th Congress.

"The original Capper-Kelly bill was given extensive hearings before the House Interstate and Foreign Commerce Committee in the last session. Later, through the efforts of members of that committee a substitute was prepared. It was identical in principle with our measure, while expressing the purpose intended in more clear and concise terms.

"Therefore, with full appreciation of the work of these members of the committee, especially that of Representative Merritt, of Connecticut, we have accepted this substitute measure and are placing it before the proper committee in each House.

"The bill introduced today while restoring to producers of trademarked goods the right to make resale price contracts with distributors, provides, however, that such commodities may be resold without regard to such agreements in cases of closing out stock, disposal of damaged goods, and of bankruptcy. The bill also expressly prohibits price agreements between producers, or between wholesalers, or between retailers.

"During the past few months a number of leading trade associations, including the National Association of Manufacturers and the Direct Mail Advertising Association, have added their demands to endorsements of this legislation previously adopted by more than 600 commercial organizations representing both purchasers and distributors.

"We believe that the action contemplated in this measure is imperative if we are to remedy an intolerable situation. The Federal Trade Commission has frankly admitted its inability to proceed in dealing with the distribution of standard-priced trade-marked articles. Court decisions have been so conflicting apparently that no manufacturer or distributor of such products knows how to conduct his business and there is no lawyer in the United States who can advise him with precision.

"We propose to end this confusion and the evil of predatory price-cutting on identified products by legalizing contracts as to resale price. This right was taken away by a five to four Supreme Court decision which we feel was a mistaken application of the anti-trust law.

"The price-cutter who takes a publicly approved, standard price and standard quality article and reduces the price below its cost to himself, in order to sell unknown goods at excessive prices, is using unfair methods of competition which injures not only all honest business but the public as well. Such a practice is the direct road to merchandising monopoly with all the pernicious effects of private monopoly."

After all nothing satisfies like a good cigar

DEISEL WEMMER EMBARKS ON CAMPAIGN TO EDUCATE SMOKERS

THE Deisel Wemmer Company, has embarked on a campaign to educate the smokers of their brands to the fact that the light colored wrappers on cigars do not necessarily mean that the cigar is a "mild" one. A "top sheet" has been placed in each box of their "El Verso" cigars addressed "to the man behind the counter" which bears the following message:

"One vital truth we have learned in our twenty-five years as cigar manufacturers is that the desirable or satisfying color of any good cigar is the rich brown color, which may be shaded to a medium light or a medium dark. All skilled and practical cigar men invariably ask for this color, inasmuch as they know it means a satisfying smoke.

"May we therefore suggest to our friends behind the counter that two boxes of our El Verso cigars, shaded to a medium light or a medium dark, be kept open at all times, and both boxes be presented to the smoker for his choice. This will invariably guarantee a satisfied, permanent customer.

"The superiority of the medium shades over the extreme colors is unquestioned, and if it is your pleasure to follow the above suggestion, we are very confident indeed, that it will be to our mutual good.

"THE DEISEL-WEMMER CO."

This move is a good one and we trust will reap the benefits for the Deisel-Wemmer Company, which it justly deserves.

YORK COUNTY CIGARS INCREASE

Sales of revenue stamps at the York and Red Lion offices of the Internal Revenue Department indicate a substantial increase in the production of five-cent cigars in that district for the month of November, 1927, over the same month of 1926, while class B cigars manufaceured show considerable loss. Total figures are as follows:

	1926	1927
Class A	49,682,760	58,151,195
Class B	6,629,800	1,488,940
Class C	5,966,200	4,550,744
Class D	2,520	47,900
Class E	....	3,780

JACOBY JOINS GONZALEZ AND SANCHEZ

Herbert Jacoby, well known cigar salesman in the metropolitan area, who has been putting the "Blasco" cigar on the market during the past year for Francisco Alverez & Company, has joined the sales force of Gonzalez & Sanchez Company, and beginning January 1st will cover the New England territory and New Jersey in the interest of the "Gonzalez and Sanchez" brand. Mr. Jacoby has been active in the cigar selling field for a number of years and has a host of friends in the trade.

GEORGE W. HELME DIVIDEND

An extra dividend of $3 a share has been declared on the common stock of the George W. Helme Company, in addition to the regular quarterly dividend of $1 a share. A quarterly dividend of 1¾% has also been declared on the preferred stock of the Company. All three dividends are payable January 3 to stockholders of record December 12.

An extra dividend of $4 was declared on the common stock at the same time last year.

Classified Column

The rate for this column is three cents (3c.) a word, with a minimum charge of seventy-five cents (75c.) payable strictly in advance.

JOBBERS WANTED

SALESMEN CALLING ON CIGAR, DRUG AND DEPARTMENT STORES. Beautiful cigarette chests and humidors. Brand new. Sells on sight. Big Commissions. Act quick. Motto Guild, 5712 Armitage, Chicago, Ill.

SITUATION WANTED

SUPERINTENDENT—LONG SERVICE WITH BIG COMPANY who make successful cigars. Would like to hear from good company or firm. Practical cigarmaker. Hand work, suction or fresh-work machines. Address Box 511, "The Tobacco World."

GENERAL ALL AROUND EXPERIENCED FACTORY MAN desires position. Thoroughly experienced on all makes of automatic machinery. Address Box 512, "The Tobacco World."

WANTED TO BUY

JOB LOT CIGARS WANTED. ANY QUANTITY, ANY condition; wormy or dry. Send samples with lowest price and quantity and style of packing. J. B. Cigar Co., 35 South Third St., Philadelphia, Pa.

The Tobacco World

Established 1881

VOLUME 47 DECEMBER 15, 1927 No. 24

TOBACCO WORLD CORPORATION
Publishers
Hobart Bishop Hankins, President and Treasurer
Gerald B. Hankins, Secretary

Published on the 1st and 15th of each month at 236 Chestnut Street, Philadelphia, Pa.

Entered as second-class mail matter, December 22, 1909, at the Post Office, Philadelphia, Pa., under the Act of March 3, 1879.

PRICE: United States, Canada, Cuba and Philippine Islands, $2.00 a year. Foreign, $3.50.

OUR HIGH-GRADE NON-EVAPORATING

CIGAR FLAVORS

Make tobacco mellow and smooth in character and impart a most palatable flavor

FLAVORS FOR SMOKING and CHEWING TOBACCO

Write for List of Flavors for Special Brands

BETUN, AROMATIZER, BOX FLAVORS, PASTE SWEETENERS

FRIES & BRO., 92 Reade Street, New York

Tobacco Merchants' Association Registration Bureau,

341 Madison Ave. NEW YORK CITY

Schedule of Rates for Trade-Mark Services Effective April 1, 1916.

Registration,	(see Note A),	$5.00
Search,	(see Note B),	1.00
Transfer,		2.00
Duplicate Certificate,		2.00

Note A—An allowance of $2 will be made to members of the Tobacco Merchants' Association on each registration.

Note B—If a report on a search of a title necessitates the reporting of more than ten (10) titles, but less than twenty-one (21), an additional charge of One Dollar ($1.00) will be made. If it necessitates the reporting of more than twenty (20) titles, but less than thirty-one (31), an additional charge of Two Dollars ($2.00) will be made and so an additional charge of One Dollar ($1.00) will be made for every ten (10) additional titles necessarily reported.

REGISTRATIONS

MATT HENSON:—45,115. For all tobacco products. L. B. Compton, Miami, Fla. November 16, 1927.

V. F. W.:—45,116. For cigars. Harry Lampert, Revere, Mass. December 3, 1927.

OLD CONN BROADLEAF:—45,117. For tucks only. James C. Terrett, Westfield, Mass. December 3, 1927.

GREGORIAN:—45,118. For all tobacco products. D. Emil Klein Company, Inc., New York, N. Y. October 20, 1927.

BROCKMEYER:—45,109. For cigars. Olympiad Cigar Company, Anthony Kleiner, owner, Grand Rapids, Mich. November 15, 1927.

LA ORGIA:—45,110. For cigars. Corral, Wodiska y Ca., Tampa, Fla. October 17, 1927.

EL BISCAYNE:—45,111. For cigars. The Postal Cigar Co., Miami, Fla. October 20, 1927.

SHELTON SQUARE:—45,112. For cigarettes, pipe tobacco, cigars and pipes. Max Weingarden, Buffalo, N. Y. October 28, 1927.

WYANDOTTE:—45,113. For cigars. D. Emil Klein Co., Inc., New York, N. Y. October 27, 1927.

FULL FLUSH:—45,114. For cigars. Sterling A. Brown, New Orleans, La., November 25, 1927.

TRANSFERS

SMUDE:—26,080 (Tobacco Leaf). For cigars, cigarettes and tobacco. Registered by Kenny Brothers, Oneida, N. Y. Transferred to John E. Bennett & Son, Oneida, N. Y., and re-transferred to William Ritter and Louis Ritter, Oneida, N. Y., May 6, 1927.

DON RODRIGO:—13,102 (Tobacco Record). For cigars. Registered November 24, 1903, by Ohio & Rovira, New York, N. Y. Through mesne transfer acquired by Herman Blumenthal, Boston, Mass., and re-transferred to Daniel Frank Company, Boston, Mass., November 25, 1927.

LARRANAGA CIGAR IMPORT CORPORATION ORGANIZED

AT a meeting of the Board of Directors of the newly organized Larranaga Cigar Import Corporation, with offices at 303 Fifth Avenue, New York City, S. M. Jackson Jacobs was elected president; Harry Rothschild, vice-president, and Morehead Patterson, treasurer.

The Larranaga Import Corporation holds the sole right to market the "Por Larranaga" an imported Havana cigar, in this country and also sole rights for the manufacture of cigars in Cuba by machinery is vested in the Cuban corporation.

Harry Green, of San Francisco, has been appointed Pacific Coast representative for the "Por Larranaga" and expects to have samples to show the trade immediately after the first of the New Year. The "Por Larranaga" ranges in price from two for a quarter to $1.50 each.

PRODUCTION PER PERSON INCREASING

According to a study of productive efficiency made by the National Industrial Conference Board, of 247 Park Avenue, New York City, thirty-four people in the tobacco manufacturing industry in 1925 produced the same quantity of tobacco products as one hundred people in the year 1899. The increase in productive efficiency being due, of course, to the use of automatic machinery.

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Headquarters, 341 Madison Ave., New York City

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INCREASE IN CAPITAL FOR CONSOLIDATED

Notice has been filed with the Secretary of State in Delaware by the Consolidated Cigar Corporation, of their intention to increase their capital from $5,000,000 to $10,000,000, and to increase their stock from 350,000 to 500,000 shares of no par value.

MOST COSTLY CIGARS

According to dispatches from London, the Rothschilds smoke the most costly cigars made. These are specially made, wrapped in gold leaf and packed in small inlaid cedar cabinets, and cost three dollars per each.

BUYERS' GUIDE

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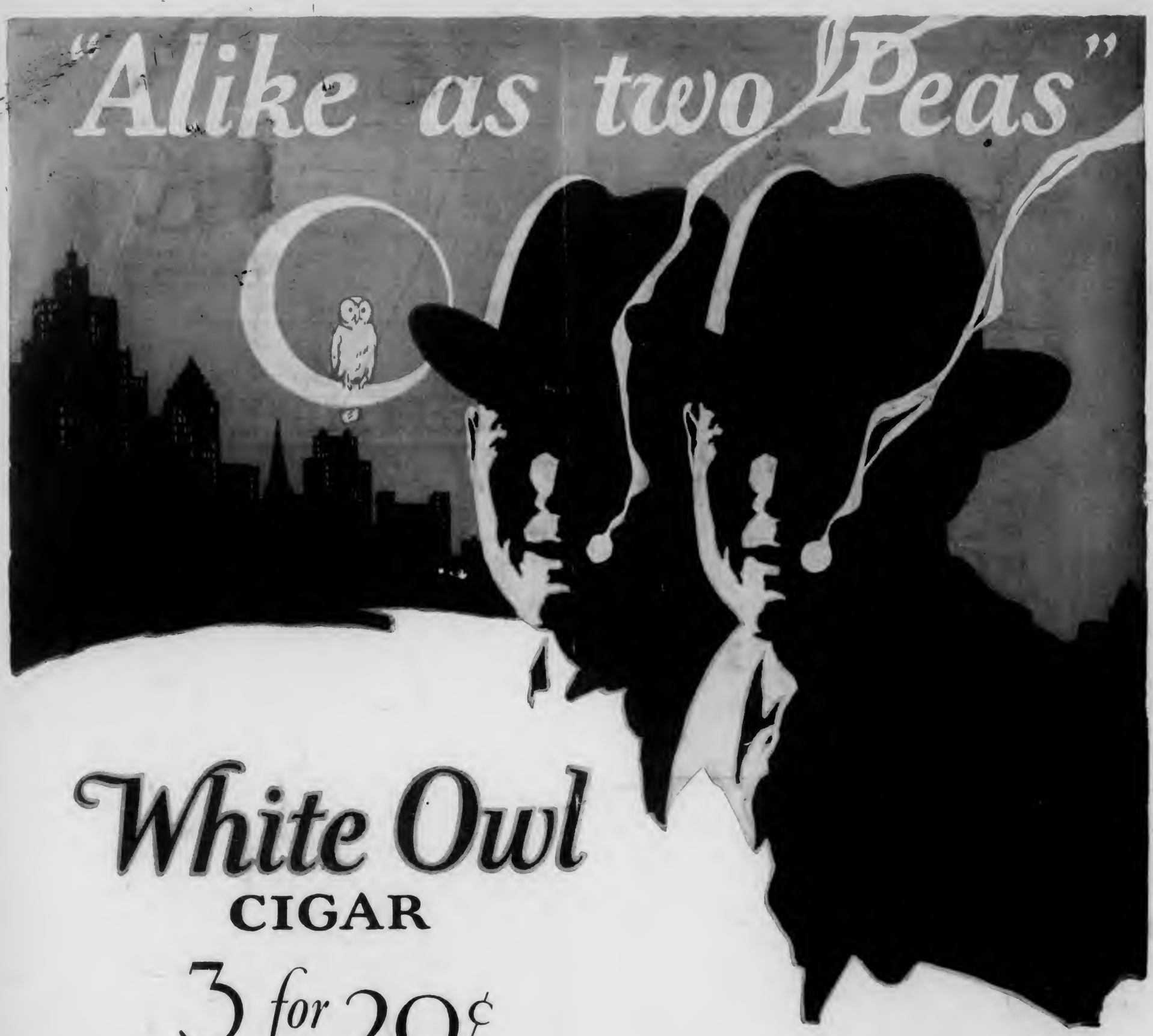

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CIGAR

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MILLIONS ARE SAYING—"TASTING BETTER THAN EVER!"

End of Volume